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Taxable Sales In California (Sales & Use Tax)

2002 Fourth Quarter

Taxable Sales in California is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

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TAXABLE SALES IN CALIFORNIA

FOURTH QUARTER 2002

Taxable sales in California rose in the fourth quarter of 2002. Transactions subject to the sales and use tax totaled \$116.8 billion, an increase of \$1.1 billion, or 0.9 percent, from the fourth quarter of 2001. This was the second consecutive quarterly increase in California taxable sales after four consecutive quarters of decline.

Measured in constant dollars, taxable sales increased by 1.1 percent. The California Taxable Sales Deflator showed a deflation rate of 0.2 percent for the quarter.

Retail stores reported quarterly taxable sales of \$81.3 billion, a 2.4 percent increase over the same period in 2001. Taxable transactions by business and personal service establishments remained relatively flat at \$5.6 billion, a 0.8 percent gain. Taxable sales by establishments included in the "All Other Outlets" category totaled \$29.9 billion, a decrease of 2.8 percent.

Stores featuring durable goods had flat sales growth of 0.2 percent compared to their fourth quarter 2001 sales, while sellers of nondurable goods reported sales growth of 4.6 percent.

California new car dealers posted quarterly taxable sales of \$13.2 billion, a 7.1 percent drop from the final quarter of 2001. The Department of Motor Vehicles reported a corresponding decrease in new vehicle registrations. Registration of new cars and trucks totaled 493,995, a 7.0 percent

decline. New automobile registration decreased 5.2 percent to 401,046, while new truck registration decreased 14.4 percent to 92,949.

Construction contractors' taxable sales were nearly unchanged from the fourth quarter of 2001. Their taxable transactions totaled \$4.4 billion, an increase of 0.5 percent. Demand for building materials continued to outpace contractors' sales. Building material dealers' taxable sales totaled \$6.4 billion for the quarter, a year over year increase of 6.5 percent.

The specialty stores group saw a slight sales improvement in the fourth quarter, while the household group had moderate to strong sales growth. Specialty store sales grew 2.5 percent and household group sales expanded by 6.4 percent.

Gasoline consumption during the quarter rose to 3.9 billion gallons, a 5.2 percent increase over the fourth quarter of 2001. The average price of gasoline was \$1.498 per gallon, a 15.2 percent jump. Higher gasoline prices contributed to a 15.1 percent increase in service station sales, which reached \$6.1 billion.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—posted taxable sales of \$13.8 billion, an increase of 1.6 percent over the fourth quarter of 2001. Restaurants reported sales of \$9.5 billion, a gain of 4.2 percent.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002

Type of business	Number of permits on January 1, 2003	Taxable transactions			Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	Percent change from year to year	2001	2002
<i>Retail Stores</i>						
Women's apparel	10,627	\$1,170,290	1.00	4.2	32.10	32.88
Men's apparel	3,389	326,492	.28	0.7	9.26	9.17
Family apparel	16,404	2,118,213	1.81	7.7	56.21	59.52
Shoes	4,978	615,534	.53	4.1	16.90	17.29
Apparel stores group	35,398	4,230,529	3.62	5.6	114.47	118.87
General merchandise stores	9,418	13,811,952	11.82	1.6	388.27	388.07
Drug stores	4,522	1,532,908	1.31	2.2	42.86	43.07
General merchandise group	13,940	15,344,860	13.14	1.7	431.13	431.14
Gifts, art goods, and novelties	12,945	621,521	.53	6.8	16.63	17.46
Sporting goods	6,785	895,720	.77	-2.5	26.24	25.17
Florists	5,550	293,253	.25	0.8	8.31	8.24
Photographic equipment and supplies	1,024	142,461	.12	0.8	4.04	4.00
Musical instruments	3,440	451,208	.39	-5.7	13.68	12.68
Stationery and books	9,218	1,024,416	.88	-2.1	29.90	28.78
Jewelry	10,483	800,465	.69	4.1	21.98	22.49
Office, store, and school supplies	16,966	3,690,432	3.16	0.2	105.18	103.69
Other specialties	124,863	4,560,561	3.90	6.8	121.97	128.14
Specialty stores group	191,274	12,480,037	10.68	2.5	347.93	350.65
Food stores selling all types of liquor	5,840	3,316,967	2.84	-0.1	94.87	93.20
All other food stores	19,140	1,663,224	1.42	9.3	43.48	46.73
Food stores group	24,980	4,980,191	4.26	2.8	138.35	139.93
Eating places: no alcoholic beverages	49,567	4,334,753	3.71	5.5	117.40	121.79
Eating places: beer and wine	19,500	2,377,713	2.04	3.7	65.50	66.81
Eating and drinking: all types of liquor	10,635	2,798,129	2.40	2.7	77.83	78.62
Eating and drinking group	79,702	9,510,595	8.14	4.2	260.73	267.22
Household and home furnishings	26,262	2,765,229	2.37	8.9	72.56	77.69
Household appliance dealers	3,809	1,283,596	1.10	1.4	36.18	36.07
Household group	30,071	4,048,825	3.47	6.4	108.73	113.76
Lumber and building materials	4,234	4,609,404	3.95	6.3	123.91	129.51
Hardware stores	2,235	764,852	.65	7.3	20.37	21.49
Plumbing and electrical supplies	1,932	794,326	.68	9.0	20.82	22.32
Paint, glass, and wallpaper	1,680	241,471	.21	-0.1	6.91	6.78
Building material group	10,081	6,410,053	5.49	6.5	172.01	180.10
New motor vehicle dealers	2,719	13,153,143	11.26	-7.1	404.46	369.56
Used motor vehicle dealers	8,116	1,158,752	.99	3.6	31.97	32.56
Automotive supplies and parts	14,515	1,184,272	1.01	2.3	33.08	33.27
Service stations	9,439	6,095,543	5.22	15.1	151.27	171.27
Automotive group	34,789	21,591,710	18.49	-0.6	620.78	606.66
Packaged liquor stores	4,895	577,975	.49	1.8	16.22	16.24
Second-hand merchandise	7,805	148,789	.13	-1.4	4.31	4.18
Farm implement dealers	1,356	589,127	.50	1.4	16.60	16.55
Farm and garden supply stores	3,938	454,643	.39	3.1	12.60	12.77
Fuel and ice dealers	745	76,350	.07	-21.7	2.79	2.15
Mobile homes, trailers, and campers	855	248,781	.21	7.5	6.61	6.99
Boat, motorcycle, and plane dealers	2,586	570,918	.49	9.2	14.94	16.04
All other retail stores group	22,180	2,666,583	2.28	2.9	74.07	74.92
Retail Stores Totals	442,415	81,263,383	69.57	2.4	2,268.19	2,283.26
Business and Personal Services	103,288	5,640,319	4.83	0.8	159.85	158.48
All Other Outlets	479,731	29,901,509	25.60	-2.8	878.82	840.14
Totals All Outlets	1,025,434	\$116,805,211	100.00	0.9	3,306.87	3,281.87
<i>HISTORICAL DATA</i>						
Comparable data for retail stores:						
1997	346,657	59,646,365	64.50	7.0	1,795.17	
1998	368,698	63,112,370	65.49	5.8	1,869.11	
1999	376,023	71,433,136	65.52	13.2	2,088.26	
2000	391,600	78,490,386	66.24	9.9	2,282.69	
2001	415,129	79,386,791	68.59	1.1	2,268.19	
Comparable data for all outlets:						
1997	973,786	92,476,379		7.8	2,783.25	
1998	970,395	96,363,967		4.2	2,853.88	
1999	970,025	109,029,333		13.1	3,187.34	
2000	975,988	118,492,635		8.7	3,446.06	
2001	994,015	115,740,305		-2.3	3,306.87	

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TABLE 2. TAXABLE SALES, BY COUNTY, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2003			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	40,705	1,872	42,577	\$4,724,540	\$144,508	\$633,409	\$5,502,457	-5.7
Alpine	--	71	71	--	2,595	3,534	6,129	0.6
Amador	747	792	1,539	41,470	49,847	8,732	100,049	1.2
Butte	4,330	1,872	6,202	474,286	59,360	55,159	588,805	0.8
Calaveras	206	1,445	1,651	15,345	40,239	12,110	67,694	10.6
Colusa	291	205	496	28,853	9,767	8,396	47,016	-6.0
Contra Costa	20,707	2,596	23,303	2,636,455	183,666	390,436	3,210,557	-2.1
Del Norte	254	389	643	16,070	21,281	10,483	47,834	3.8
El Dorado	1,807	4,232	6,039	147,187	168,867	65,992	382,046	1.8
Fresno	16,287	2,984	19,271	1,960,637	196,283	225,239	2,382,159	4.4
Glenn	448	271	719	32,498	17,405	5,280	55,183	0.8
Humboldt	2,861	1,917	4,778	258,641	71,185	31,923	361,749	3.5
Imperial	3,714	389	4,103	322,329	40,670	45,129	408,128	7.8
Inyo	431	354	785	36,369	16,897	10,460	63,726	-2.4
Kern	9,441	6,130	15,571	1,255,050	480,975	244,070	1,980,095	3.9
Kings	1,718	347	2,065	191,720	25,167	37,765	254,652	4.5
Lake	583	1,129	1,712	54,300	47,288	11,771	113,359	-0.2
Lassen	333	414	747	33,753	14,227	18,568	66,548	5.8
Los Angeles	271,968	17,995	289,963	25,127,523	983,439	2,778,719	28,889,681	1.6
Madera	1,020	1,889	2,909	111,153	84,026	30,868	226,047	4.3
Marin	9,434	1,788	11,222	865,683	76,308	94,425	1,036,416	-1.4
Mariposa	--	703	703	--	26,213	4,260	30,473	4.3
Mendocino	1,615	2,109	3,724	152,525	93,103	24,385	270,013	7.3
Merced	3,059	885	3,944	360,850	76,950	50,532	488,332	-2.9
Modoc	160	172	332	9,299	2,606	7,291	19,196	2.2
Mono	395	249	644	35,752	5,911	11,337	53,000	1.9
Monterey	8,128	3,136	11,264	970,141	140,928	121,495	1,232,564	-2.4
Napa	3,552	1,046	4,598	336,185	176,047	59,584	571,816	16.3
Nevada	2,056	2,186	4,242	165,632	68,723	40,249	274,604	2.2
Orange	98,516	1,473	99,989	10,820,696	130,321	1,107,376	12,058,393	2.4
Placer	6,650	3,574	10,224	1,065,382	264,150	149,368	1,478,900	6.1
Plumas	113	1,004	1,117	3,809	33,279	14,872	51,960	8.3
Riverside	34,137	6,726	40,863	4,260,578	529,819	491,794	5,282,191	7.0
Sacramento	19,010	14,777	33,787	2,228,705	1,859,336	549,236	4,637,277	1.3
San Benito	1,042	347	1,389	89,383	29,855	14,280	133,518	4.8
San Bernardino	37,789	8,164	45,953	4,661,387	348,609	626,190	5,636,186	8.3
San Diego	73,763	10,644	84,407	8,816,173	437,198	1,008,134	10,261,505	0.9
San Francisco	29,715	--	29,715	3,093,456	--	--	3,093,456	-2.1
San Joaquin	10,481	2,375	12,856	1,439,889	276,676	202,607	1,919,172	4.9
San Luis Obispo	6,751	3,107	9,858	619,318	168,119	86,567	874,004	9.5
San Mateo	20,127	1,453	21,580	2,487,594	172,966	340,637	3,001,197	-5.8
Santa Barbara	11,073	2,691	13,764	1,096,173	118,455	128,031	1,342,659	-0.8
Santa Clara	47,383	1,733	49,116	6,061,333	82,252	889,759	7,033,344	-9.7
Santa Cruz	4,806	4,075	8,881	488,602	168,512	73,278	730,392	-2.7
Shasta	3,725	2,027	5,752	495,015	56,360	58,419	609,794	2.9
Sierra	27	110	137	1,388	1,595	2,268	5,251	-9.4
Siskiyou	1,318	688	2,006	68,751	11,872	24,766	105,389	5.9
Solano	8,115	384	8,499	1,178,517	37,892	125,938	1,342,347	1.8
Sonoma	11,648	5,526	17,174	1,361,723	246,734	146,654	1,755,111	-2.4
Stanislaus	8,605	2,136	10,741	1,097,948	299,006	145,989	1,542,943	2.6
Sutter	1,439	606	2,045	201,970	58,794	21,173	281,937	7.2
Tehama	779	793	1,572	106,382	15,843	12,443	134,668	1.4
Trinity	--	565	565	--	13,240	3,494	16,734	8.0
Tulare	6,106	2,375	8,481	734,893	105,742	83,851	924,486	9.4
Tuolumne	629	1,613	2,242	61,560	69,938	15,528	147,026	5.2
Ventura	21,984	1,689	23,673	2,317,515	99,792	250,638	2,667,945	2.5
Yolo	3,416	436	3,852	490,163	37,742	79,639	607,544	1.0
Yuba	463	820	1,283	39,623	39,415	17,113	96,151	4.5
Statewide	--	--	8,096	--	--	303,403	303,403	13.8
TOTAL	875,860	141,478	1,025,434	\$95,752,172	\$9,037,993	\$12,015,046	\$116,805,211	0.9
HISTORICAL DATA								
1997	819,768	145,019	973,786	\$75,275,334	\$7,154,088	\$10,046,957	\$92,476,379	7.8
1998	819,032	142,175	970,395	78,989,553	7,681,686	9,692,728	96,363,967	4.2
1999	821,235	139,980	970,025	88,843,483	8,584,681	11,601,169	109,029,333	13.1
2000	830,850	136,418	975,988	96,623,719	8,994,552	12,874,364	118,492,635	8.7
2001	848,563	137,298	994,015	95,095,401	8,702,215	11,942,689	115,740,305	-2.3

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TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	371	39,367	53	4,772	249	31,279	34	1,613
Men's apparel	94	8,733	6	1,058	77	8,408	7	346
Family apparel	633	77,973	51	10,302	295	55,069	54	4,071
Shoes	159	24,215	18	2,017	94	17,198	7	585
Apparel stores group	1,257	150,288	128	18,149	715	111,954	102	6,615
General merchandise stores	666	514,333	38	94,523	271	475,884	29	18,984
Drug stores	169	79,540	29	9,596	97	56,797	16	9,627
General merchandise group	835	593,873	67	104,119	368	532,681	45	28,611
Gifts, art goods, and novelties	490	21,443	69	2,137	310	19,057	112	2,774
Sporting goods	256	42,851	78	6,281	214	29,297	92	6,536
Florists	246	12,389	29	1,768	170	7,151	39	676
Photographic equipment and supplies	41	5,169	5	264	19	3,645	4	144
Musical instruments	170	21,472	24	2,095	94	17,449	19	1,251
Stationery and books	601	55,986	70	4,958	313	28,953	63	1,931
Jewelry	588	25,229	37	3,006	386	23,498	29	1,598
Office, store, and school supplies	944	205,391	110	18,488	513	108,126	94	7,965
Other specialties	5,992	222,444	577	20,559	3,466	144,015	546	10,609
Specialty stores group	9,328	612,374	999	59,556	5,485	381,191	998	33,484
Food stores selling all types of liquor	287	145,533	40	24,291	186	122,570	30	27,439
All other food stores	810	53,269	116	14,114	404	38,167	80	11,978
Food stores group	1,097	198,802	156	38,405	590	160,737	110	39,417
Eating places: no alcoholic beverages	2,279	162,504	282	21,558	1,066	93,263	210	14,327
Eating places: beer and wine	997	112,030	128	12,280	526	68,227	125	11,085
Eating and drinking: all types of liquor	476	105,053	64	9,997	272	67,249	68	8,430
Eating and drinking group	3,752	379,587	474	43,835	1,864	228,739	403	33,842
Household and home furnishings	1,115	146,403	170	11,998	790	90,056	159	5,796
Household appliance dealers	176	65,547	36	9,409	91	44,572	20	1,545
Household group	1,291	211,950	206	21,407	881	134,628	179	7,341
Lumber and building materials	191	218,502	50	32,713	131	146,939	41	17,588
Hardware stores	85	39,934	30	5,874	48	26,532	23	3,887
Plumbing and electrical supplies	93	44,783	19	3,558	45	34,559	12	2,531
Paint, glass, and wallpaper	99	11,146	18	1,651	38	6,997	16	1,633
Building material group	468	314,365	117	43,796	262	215,027	92	25,639
New motor vehicle dealers	110	604,535	17	54,135	76	367,496	15	40,171
Used motor vehicle dealers	296	37,116	64	5,483	165	22,330	45	6,301
Automotive supplies and parts	519	48,774	113	10,542	310	31,771	104	7,115
Service stations	390	248,199	56	25,905	269	185,558	44	23,125
Automotive group	1,315	938,624	250	96,065	820	607,155	208	76,712
Packaged liquor stores	271	34,750	32	3,894	96	19,871	35	3,499
Second-hand merchandise	199	4,828	54	1,640	126	2,456	28	853
Farm implement dealers	51	48,303	27	8,629	14	1,479	5	299
Farm and garden supply stores	92	12,298	53	3,836	81	15,544	42	3,018
Fuel and ice dealers	12	1,083	17	989	18	3,611	29	1,885
Mobile homes, trailers, and campers	18	9,825	17	5,275	19	2,381	6	176
Boat, motorcycle, and plane dealers	120	24,663	37	3,600	70	13,267	32	1,432
All other retail stores group	763	135,750	237	27,863	424	58,609	177	11,162
Retail Stores Totals	20,106	3,535,613	2,634	453,195	11,409	2,430,721	2,314	262,823
Business and Personal Services	4,403	307,689	812	27,616	2,872	137,524	643	20,276
All Other Outlets	18,068	1,659,155	2,756	107,994	9,022	642,312	3,082	98,947
Totals All Outlets	42,577	5,502,457	6,202	588,805	23,303	3,210,557	6,039	382,046
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	20,226	2,855,124	2,298	334,168	11,739	1,907,225	1,793	184,918
1998	21,102	2,932,307	2,857	352,987	13,977	2,092,116	2,445	189,647
1999	19,337	3,364,330	2,383	387,068	11,084	2,204,356	1,864	216,567
2000	19,109	3,842,886	2,426	423,124	10,952	2,468,161	1,931	242,206
2001	19,139	3,647,925	2,473	451,484	10,875	2,467,054	2,081	256,111
Comparable data for all outlets:								
1997	40,955	5,049,713	6,233	438,072	23,686	2,642,706	6,034	266,473
1998	40,868	5,095,450	6,019	462,629	23,376	2,913,947	5,668	278,160
1999	41,407	5,803,655	5,962	513,842	23,101	3,098,975	5,566	320,247
2000	41,587	6,393,100	6,012	551,309	23,019	3,354,404	5,680	357,484
2001	41,829	5,833,419	5,989	584,270	22,887	3,277,847	5,781	375,258

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	160	18,508	27	2,478	98	4,032	119	11,857
Men's apparel	47	4,021	8	520	15	277	29	2,531
Family apparel	301	39,192	35	4,130	126	10,211	284	23,111
Shoes	70	9,957	16	1,419	38	2,837	73	7,999
Apparel stores group	578	71,678	86	8,547	277	17,357	505	45,498
General merchandise stores	262	325,421	39	50,284	85	86,594	234	248,046
Drug stores	112	34,697	28	8,029	14	3,254	73	22,832
General merchandise group	374	360,118	67	58,313	99	89,848	307	270,878
Gifts, art goods, and novelties	249	9,577	73	2,607	17	196	212	4,593
Sporting goods	143	18,208	46	4,183	29	1,633	123	10,080
Florists	80	7,932	22	1,594	27	493	84	4,551
Photographic equipment and supplies	11	2,079	5	620	1	#	6	549
Musical instruments	81	6,843	19	1,452	8	320	44	4,044
Stationery and books	157	16,863	57	3,086	18	523	125	15,660
Jewelry	181	17,414	41	2,243	32	2,256	155	11,287
Office, store, and school supplies	287	63,739	70	5,543	38	4,307	221	32,460
Other specialties	1,738	76,642	469	13,336	365	10,980 #	2,529	54,556
Specialty stores group	2,927	219,297	802	34,664	535	20,708	3,499	137,780
Food stores selling all types of liquor	105	55,269	42	18,464	14	7,815	113	54,693
All other food stores	713	72,053	77	4,735	102	15,159	565	63,894
Food stores group	818	127,322	119	23,199	116	22,974	678	118,587
Eating places: no alcoholic beverages	893	87,104	181	10,722	178	17,634	785	79,143
Eating places: beer and wine	523	45,355	117	10,738	56	5,073	345	29,247
Eating and drinking: all types of liquor	208	43,620	61	4,664	25	2,219	177	30,783
Eating and drinking group	1,624	176,079	359	26,124	259	24,926	1,307	139,173
Household and home furnishings	430	47,566	84	4,232	66	2,114	332	31,502
Household appliance dealers	102	23,113	23	2,935	32	2,036	70	20,189
Household group	532	70,679	107	7,167	98	4,150	402	51,691
Lumber and building materials	108	82,505	41	15,236	18	9,067	76	63,587
Hardware stores	56	15,987	22	6,026	23	6,109	40	4,625
Plumbing and electrical supplies	32	19,905	20	1,802	13	1,369	33	14,947
Paint, glass, and wallpaper	25	4,792	26	1,469	8	350	29	3,267
Building material group	221	123,189	109	24,533	62	16,895	178	86,426
New motor vehicle dealers	64	297,381	18	32,261	13	37,267	58	219,962
Used motor vehicle dealers	341	53,928	38	9,484	40	3,851	167	23,108
Automotive supplies and parts	367	33,618	72	5,651	87	7,245	367	29,145
Service stations	226	110,205	67	25,614	46	22,531	246	147,660
Automotive group	998	495,132	195	73,010	186	70,894	838	419,875
Packaged liquor stores	108	14,900	14	1,480	8	1,272	72	6,974
Second-hand merchandise	215	2,880	44	1,814	393	1,068	180	2,246
Farm implement dealers	99	36,386	8	2,354	36	6,608	69	33,152
Farm and garden supply stores	169	31,596	51	4,389	34	10,050	132	17,557
Fuel and ice dealers	29	2,098	14	722	9	165	33	1,026
Mobile homes, trailers, and campers	17	12,608	5	674	9	282	16	9,029
Boat, motorcycle, and plane dealers	45	7,852	11	2,516	7	2,347	52	8,027
All other retail stores group	682	108,320	147	13,949	496	21,792	554	78,011
Retail Stores Totals	8,754	1,751,814	1,991	269,506	2,128	289,544	8,268	1,347,919
Business and Personal Services	2,770	97,925	434	15,212	338	12,841	2,099	76,586
All Other Outlets	7,747	532,420	2,353	77,031	1,637	105,743	5,204	555,590
Totals All Outlets	19,271	2,382,159	4,778	361,749	4,103	408,128	15,571	1,980,095
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	7,143	1,238,698	1,614	214,961	2,013	198,533	6,497	935,413
1998	7,431	1,307,611	1,602	222,261	2,012	211,327	6,733	996,951
1999	7,462	1,446,047	1,685	242,239	1,899	250,320	6,900	1,098,866
2000	7,907	1,560,754	1,744	252,673	1,825	262,389	7,313	1,197,620
2001	8,392	1,661,587	1,822	260,618	1,963	271,405	7,833	1,277,836
Comparable data for all outlets:								
1997	18,864	1,778,467	4,997	294,593	3,879	293,753	14,909	1,467,397
1998	18,701	1,862,721	4,699	302,537	4,022	294,107	14,770	1,536,016
1999	18,681	2,095,359	4,558	337,778	3,925	384,018	14,571	1,690,005
2000	18,935	2,209,960	4,602	343,862	3,931	364,540	14,647	1,856,390
2001	19,095	2,281,360	4,688	349,368	3,987	378,614	15,130	1,904,944

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	17	2,054	3,695	327,989	110	12,448	23	1,613
Men's apparel	3	#	1,385	90,881	25	2,593	5	249
Family apparel	37	3,103 #	6,256	585,181	80	22,700	21	1,104
Shoes	7	984	1,882	194,346	27	4,026	7	420
Apparel stores group	64	6,141	13,218	1,198,397	242	41,767	56	3,386
General merchandise stores	38	43,118	2,939	3,141,963	47	113,301	31	31,480
Drug stores	12	3,826	1,530	381,691	25	21,878	14	5,399
General merchandise group	50	46,944	4,469	3,523,654	72	135,179	45	36,879
Gifts, art goods, and novelties	25	566	3,286	154,308	177	7,596	80	1,880
Sporting goods	20	880	1,134	176,581	77	15,680	27	1,893
Florists	9	363	1,443	77,040	50	1,524	12	199
Photographic equipment and supplies	--	---	293	49,199	13	1,639	3	#
Musical instruments	10	838	960	118,978	36	5,594	19	675
Stationery and books	16	1,333	2,188	336,779	128	12,937	47	1,840
Jewelry	30	1,853	3,031	190,686	106	7,345	11	634
Office, store, and school supplies	22	3,163	4,017	913,187	145	30,211	38	4,386
Other specialties	188	5,439	39,416	1,264,741	1,008	39,597	332	7,704 #
Specialty stores group	320	14,435	55,768	3,281,499	1,740	122,123	569	19,211
Food stores selling all types of liquor	16	6,406	1,302	740,484	63	40,446	25	15,941
All other food stores	86	10,029	5,690	349,308	132	12,311	87	7,659
Food stores group	102	16,435	6,992	1,089,792	195	52,757	112	23,600
Eating places: no alcoholic beverages	137	13,209	15,894	1,360,041	314	24,216	133	9,053
Eating places: beer and wine	52	5,038	3,862	546,797	271	31,359	83	6,670
Eating and drinking: all types of liquor	19	1,791	2,454	739,449	113	33,546	46	4,804
Eating and drinking group	208	20,038	22,210	2,646,287	698	89,121	262	20,527
Household and home furnishings	41	2,744	6,649	654,567	408	38,693	84	3,264
Household appliance dealers	11	1,022	994	327,080	26	15,854	15	1,633
Household group	52	3,766	7,643	981,647	434	54,547	99	4,897
Lumber and building materials	8	3,092	805	939,169	48	47,059	32	20,680
Hardware stores	9	3,663	524	217,963	18	12,244	15	7,783
Plumbing and electrical supplies	4	169	454	169,854	21	8,451	12	1,206
Paint, glass, and wallpaper	4	505	393	64,977	22	4,242	11	1,136
Building material group	25	7,429	2,176	1,391,963	109	71,996	70	30,805
New motor vehicle dealers	10	28,058	621	3,383,645	33	128,806	8	22,054
Used motor vehicle dealers	10	1,779	2,247	279,019	45	6,647	15	1,868
Automotive supplies and parts	52	5,429	4,147	245,220	57	7,561	56	5,721
Service stations	32	14,026	2,373	1,639,140	70	44,417	37	17,456
Automotive group	104	49,292	9,388	5,547,024	205	187,431	116	47,099
Packaged liquor stores	14	1,358	1,573	143,455	33	7,020	23	1,360
Second-hand merchandise	40	317	1,869	29,263	50	1,383	22	495
Farm implement dealers	20	8,047	109	64,378	4	357	10	3,958
Farm and garden supply stores	41	7,219 †	484	49,922	33	4,674 †	49	2,372
Fuel and ice dealers	3	†	73	12,862	1	†	15	1,106
Mobile homes, trailers, and campers	2	#	94	23,213	2	#	7	860
Boat, motorcycle, and plane dealers	5	1,478 #	425	112,045	31	3,789 #	12	2,806
All other retail stores group	125	18,419	4,627	435,138	154	17,223	138	12,957
Retail Stores Totals	1,050	182,899	126,491	20,095,401	3,849	772,144	1,467	199,361
Business and Personal Services	311	11,147	25,509	1,313,827	1,510	54,747	440	11,937
All Other Outlets	704	60,606	137,963	7,480,453	5,863	209,525	1,817	58,715
Totals All Outlets	2,065	254,652	289,963	28,889,681	11,222	1,036,416	3,724	270,013
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	860	133,054	93,726	15,043,039	3,126	635,248	1,323	149,367
1998	891	137,050	99,226	15,687,738	3,243	675,282	1,334	154,658
1999	902	153,286	103,002	17,588,105	3,371	760,184	1,385	174,806
2000	985	161,613	107,575	19,066,222	3,487	830,449	1,396	187,369
2001	1,023	177,658	116,966	19,371,758	3,597	788,068	1,394	186,087
Comparable data for all outlets:								
1997	1,992	184,982	269,496	23,271,181	11,783	875,160	3,642	210,367
1998	1,960	186,581	270,376	24,124,259	11,645	966,348	3,655	210,828
1999	1,999	218,445	271,101	26,696,437	11,362	1,045,558	3,612	244,629
2000	2,030	234,128	274,282	28,347,136	11,214	1,122,424	3,632	258,937
2001	2,032	243,651	280,566	28,428,177	11,227	1,051,651	3,652	251,693

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	33	2,884	127	13,449	35	3,634	43	2,539
Men's apparel	4	63	36	2,502	17	2,047	10	569
Family apparel	51	3,182	180	24,289	52	9,316	29	2,614
Shoes	11	1,417	62	7,820	19	2,750	7	803
Apparel stores group	99	7,546	405	48,060	123	17,747	89	6,525
General merchandise stores	57	82,364	95	163,800	42	36,375	19	15,975
Drug stores	25	6,170	39	22,831	12	5,148	14	7,064
General merchandise group	82	88,534	134	186,631	54	41,523	33	23,039
Gifts, art goods, and novelties	67	906	231	8,310	55	1,549	76	2,492
Sporting goods	35	2,347	76	7,305	39	3,254	52	4,858
Florists	17	1,411	62	3,495	19	997	19	670
Photographic equipment and supplies	3	#	16	1,788	2	#	7	45
Musical instruments	15	997	59	3,386	20	1,294	8	972
Stationery and books	34	2,458	99	8,829	32	1,753	50	2,346
Jewelry	37	2,904	145	11,058	40	2,829	58	1,787
Office, store, and school supplies	37	6,142	107	20,208	49	7,046	53	5,443
Other specialties	311	11,373 #	1,026	47,412	408	14,196 #	372	8,639
Specialty stores group	556	28,538	1,821	111,791	664	32,918	695	27,252
Food stores selling all types of liquor	43	14,391	61	36,463	29	22,310	22	18,852
All other food stores	161	16,213	311	29,777	71	7,782	48	6,362
Food stores group	204	30,604	372	66,240	100	30,092	70	25,214
Eating places: no alcoholic beverages	207	20,079	401	36,489	141	14,828	109	7,054
Eating places: beer and wine	121	9,141	392	37,846	95	19,161	77	6,087
Eating and drinking: all types of liquor	50	5,178	139	38,448	54	16,091	44	6,117
Eating and drinking group	378	34,398	932	112,783	290	50,080	230	19,258
Household and home furnishings	79	5,856	335	25,167	113	7,595	116	7,554
Household appliance dealers	23	5,425	44	17,616	17	1,507	16	2,914
Household group	102	11,281	379	42,783	130	9,102	132	10,468
Lumber and building materials	22	15,811	56	48,613	22	43,703	35	21,753
Hardware stores	22	3,855	25	12,766	9	4,428	14	4,817
Plumbing and electrical supplies	10	2,073	25	12,693	6	1,334	10	1,680
Paint, glass, and wallpaper	8	714	18	2,836	13	2,112	10	1,111
Building material group	62	22,453	124	76,908	50	51,577	69	29,361
New motor vehicle dealers	29	53,538	33	134,335	13	31,044	7	14,702
Used motor vehicle dealers	58	7,750	77	15,449	7	652	11	3,387
Automotive supplies and parts	104	8,461	153	14,776	44	5,185	44	5,114
Service stations	79	45,243	100	53,297	20	18,464	38	15,342
Automotive group	270	114,992	363	217,857	84	55,345	100	38,545
Packaged liquor stores	19	2,387	50	7,300	132	10,446	5	433
Second-hand merchandise	34	573	86	1,356	26	298	28	515
Farm implement dealers	18	10,954	33	17,029	7	2,462	8	1,033
Farm and garden supply stores	49	5,813	57	8,705	30	2,861 †	30	1,815
Fuel and ice dealers	15	402	7	546	3	†	20	1,410
Mobile homes, trailers, and campers	6	1,099	11	1,653	8	1,037	8	827
Boat, motorcycle, and plane dealers	12	2,929	33	5,905	9	2,297	15	969
All other retail stores group	153	24,157	277	42,494	215	19,401	114	7,002
Retail Stores Totals	1,906	362,503	4,807	905,547	1,710	307,785	1,532	186,664
Business and Personal Services	513	15,526	1,411	78,236	513	34,138	437	14,881
All Other Outlets	1,525	110,303	5,046	248,781	2,375	229,893	2,273	73,059
Totals All Outlets	3,944	488,332	11,264	1,232,564	4,598	571,816	4,242	274,604
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	1,636	248,918	4,176	681,089	1,367	223,223	1,234	140,321
1998	1,647	269,968	4,389	743,907	1,425	243,612	1,708	149,242
1999	1,650	290,403	4,786	811,525	1,541	282,687	1,301	172,426
2000	1,750	323,278	4,859	910,448	1,609	302,601	1,314	177,703
2001	1,829	346,435	4,897	928,405	1,650	302,464	1,416	187,617
Comparable data for all outlets:								
1997	3,847	350,377	11,277	968,751	4,237	354,076	4,190	204,821
1998	3,839	396,236	11,158	1,037,275	4,236	389,557	4,082	212,220
1999	3,784	429,214	11,155	1,145,956	4,315	465,777	4,013	253,570
2000	3,773	455,979	11,144	1,294,212	4,408	503,007	3,993	266,929
2001	3,864	503,008	11,208	1,262,349	4,516	491,541	4,093	268,687

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions						
<i>Retail Stores</i>								
Women's apparel	943	138,446	75	12,943	418	58,350	377	41,056
Men's apparel	326	36,962	15	2,030	135	17,612	71	13,148
Family apparel	1,363	223,315	127	24,901	707	86,315	373	72,235
Shoes	457	50,292	29	3,966	228	28,029	130	24,492
Apparel stores group	3,089	449,015	246	43,840	1,488	190,306	951	150,931
General merchandise stores	757	1,368,068	70	184,891	399	738,431	245	584,961
Drug stores	460	116,956	30	15,901	191	59,099	120	55,681
General merchandise group	1,217	1,485,024	100	200,792	590	797,530	365	640,642
Gifts, art goods, and novelties	1,102	73,106	166	10,152	506	18,131	444	22,567
Sporting goods	619	101,814	140	24,009	394	40,447	300	39,612
Florists	462	31,143	53	3,757	173	11,165	207	13,061
Photographic equipment and supplies	126	16,353	7	693	36	1,818	23	3,494
Musical instruments	275	37,490	26	4,251	118	9,265	114	21,623
Stationery and books	685	89,139	95	10,122	299	21,138	322	37,937
Jewelry	830	86,117	94	11,107	301	29,172	324	32,502
Office, store, and school supplies	2,279	408,172	159	59,776	658	128,829	646	171,878
Other specialties	12,656	564,560	1,049	48,770	5,033	199,957	3,543	169,267
Specialty stores group	19,034	1,407,894	1,789	172,637	7,518	459,922	5,923	511,941
Food stores selling all types of liquor	415	274,389	51	54,251	252	166,187	239	147,855
All other food stores	1,251	123,167	128	14,749	659	92,388	578	64,220
Food stores group	1,666	397,556	179	69,000	911	258,575	817	212,075
Eating places: no alcoholic beverages	4,653	419,573	391	35,502	2,026	215,198	1,667	153,037
Eating places: beer and wine	1,613	236,248	220	26,681	656	88,882	772	82,978
Eating and drinking: all types of liquor	851	329,542	108	32,892	332	90,341	355	93,351
Eating and drinking group	7,117	985,363	719	95,075	3,014	394,421	2,794	329,366
Household and home furnishings	2,674	372,549	350	38,029	1,241	127,240	831	129,240
Household appliance dealers	313	151,526	37	4,828	173	50,835	151	58,236
Household group	2,987	524,075	387	42,857	1,414	178,075	982	187,476
Lumber and building materials	305	433,851	47	71,785	206	285,651	161	219,916
Hardware stores	178	50,087	36	7,386	104	19,067	73	22,965
Plumbing and electrical supplies	176	71,215	24	9,018	103	50,813	74	35,465
Paint, glass, and wallpaper	120	18,357	21	5,901	62	6,629	61	11,163
Building material group	779	573,510	128	94,090	475	362,160	369	289,509
New motor vehicle dealers	247	1,403,780	32	280,637	149	685,198	78	494,644
Used motor vehicle dealers	674	117,257	90	14,322	338	55,604	382	46,290
Automotive supplies and parts	1,099	82,593	115	13,175	817	72,303	579	53,960
Service stations	759	559,577	103	58,356	482	325,638	310	203,513
Automotive group	2,779	2,163,207	340	366,490	1,786	1,138,743	1,349	798,407
Packaged liquor stores	359	48,663	19	1,404	138	15,771	130	21,608
Second-hand merchandise	468	21,700	131	1,088	363	5,452	224	7,119
Farm implement dealers	58	25,009	15	5,453	69	40,106	38	16,130
Farm and garden supply stores	200	32,624	63	6,732	262	26,116	96	14,973
Fuel and ice dealers	16	2,966	18	957	33	1,126	22	4,561
Mobile homes, trailers, and campers	88	14,974	16	7,064	80	22,691	32	9,735
Boat, motorcycle, and plane dealers	248	48,829	45	20,777	136	35,498	104	17,599
All other retail stores group	1,437	194,765	307	43,475	1,081	146,760	646	91,725
Retail Stores Totals	40,105	8,180,409	4,195	1,128,256	18,277	3,926,492	14,196	3,212,072
Business and Personal Services	8,769	658,789	1,038	51,520	3,950	232,512	3,506	233,864
All Other Outlets	51,115	3,219,195	4,991	299,124	18,636	1,123,187	16,085	1,191,341
Totals All Outlets	99,989	12,058,393	10,224	1,478,900	40,863	5,282,191	33,787	4,637,277
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	29,250	5,831,471	2,516	571,626	13,340	2,336,281	9,648	2,264,832
1998	30,224	6,224,385	3,555	627,600	14,472	2,575,460	11,832	2,425,191
1999	32,705	6,976,289	2,902	747,979	15,346	2,990,895	10,764	2,786,718
2000	34,977	7,545,094	3,216	955,375	16,309	3,349,685	11,396	3,013,177
2001	38,165	7,792,341	3,630	1,062,710	17,403	3,661,442	12,763	3,210,227
Comparable data for all outlets:								
1997	93,266	9,532,846	8,417	843,156	34,368	3,251,797	31,912	3,403,642
1998	93,844	10,023,059	8,279	918,995	34,558	3,601,126	30,390	3,584,586
1999	94,560	11,128,685	8,415	1,074,776	35,068	4,177,199	30,529	4,160,957
2000	94,440	11,944,273	8,858	1,301,955	36,117	4,585,130	31,034	4,466,421
2001	97,214	11,776,946	9,294	1,393,401	38,011	4,938,329	31,978	4,577,153

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	368	43,012	963	109,814	431	61,533	96	10,447
Men's apparel	168	11,973	310	35,776	124	19,567	32	2,695
Family apparel	817	82,019	1,749	217,660	443	108,819	129	21,132
Shoes	239	28,795	449	56,658	117	26,438	49	8,732
Apparel stores group	1,592	165,799	3,471	419,908	1,115	216,357	306	43,006
General merchandise stores	517	768,447	659	1,320,857	134	260,260	109	256,151
Drug stores	206	48,557	312	120,316	117	53,668	74	24,416
General merchandise group	723	817,004	971	1,441,173	251	313,928	183	280,567
Gifts, art goods, and novelties	527	21,676	1,197	55,356	608	54,403	208	4,496
Sporting goods	278	34,897	651	82,340	111	20,925	87	9,859
Florists	156	9,788	767	31,085	264	7,354	58	4,278
Photographic equipment and supplies	33	1,419	77	12,024	57	9,818	8	1,901
Musical instruments	113	15,263	300	37,416	118	26,088	40	4,617
Stationery and books	279	47,577	1,064	92,717	474	40,452	77	10,058
Jewelry	273	28,486	1,127	77,368	522	60,028	121	11,807
Office, store, and school supplies	623	195,769	1,644	293,259	463	135,832	183	57,987
Other specialties	5,527	187,957	12,034	423,401	3,723	156,424	1,309	49,215
Specialty stores group	7,809	542,832	18,861	1,104,966	6,340	511,324	2,091	154,218
Food stores selling all types of liquor	278	145,914	405	281,410	499	86,653	113	57,344
All other food stores	771	91,051	1,441	155,965	618	24,065	377	33,558
Food stores group	1,049	236,965	1,846	437,375	1,117	110,718	490	90,902
Eating places: no alcoholic beverages	2,201	235,460	4,502	408,143	1,742	100,552	647	63,589
Eating places: beer and wine	635	74,948	1,179	167,778	1,105	129,482	318	26,935
Eating and drinking: all types of liquor	361	77,806	884	283,242	862	237,874	167	26,872
Eating and drinking group	3,197	388,214	6,565	859,163	3,709	467,908	1,132	117,396
Household and home furnishings	980	87,434	2,441	270,352	932	99,497	281	23,653
Household appliance dealers	177	45,017	325	114,665	76	25,478	51	15,899
Household group	1,157	132,451	2,766	385,017	1,008	124,975	332	39,552
Lumber and building materials	207	269,740	357	480,332	68	33,567	72	80,056
Hardware stores	107	14,811	163	48,929	59	14,105	27	12,834
Plumbing and electrical supplies	80	18,841	137	81,503	38	24,843	42	21,198
Paint, glass, and wallpaper	77	10,481	115	9,876	41	7,184	36	5,026
Building material group	471	313,873	772	620,640	206	79,699	177	119,114
New motor vehicle dealers	136	618,797	275	1,225,831	24	90,710	53	246,194
Used motor vehicle dealers	523	83,644	807	119,051	46	3,463	153	23,052
Automotive supplies and parts	1,005	77,758	1,051	95,532	152	10,156	262	27,232
Service stations	560	372,577	778	533,413	116	82,577	169	129,973
Automotive group	2,224	1,152,776	2,911	1,973,827	338	186,906	637	426,451
Packaged liquor stores	181	16,832	305	44,217	114	23,622	74	8,293
Second-hand merchandise	492	4,936	1,171	18,221	124	5,098	109	3,122
Farm implement dealers	55	30,428	111	35,061	7	236	54	28,961
Farm and garden supply stores	190	10,629	293	21,235	27	2,579	90	12,095
Fuel and ice dealers	43	4,189	38	2,320	--	--	16	2,590
Mobile homes, trailers, and campers	68	32,741	79	18,025	--	--	19	15,010
Boat, motorcycle, and plane dealers	127	48,631	293	66,419	27	5,809	58	10,005
All other retail stores group	1,156	148,386	2,290	205,498	299	37,344	420	80,076
Retail Stores Totals	19,378	3,898,300	40,453	7,447,567	14,383	2,049,159	5,768	1,351,282
Business and Personal Services	3,839	194,266	8,989	508,293	2,790	268,446	1,501	85,263
All Other Outlets	22,736	1,543,620	34,965	2,305,645	12,542	775,851	5,587	482,627
Totals All Outlets	45,953	5,636,186	84,407	10,261,505	29,715	3,093,456	12,856	1,919,172
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	14,333	2,555,219	32,421	5,104,059	12,882	1,879,996	4,279	849,738
1998	15,651	2,771,083	33,562	5,478,435	12,969	1,936,506	4,411	888,536
1999	16,039	3,150,114	35,527	6,195,584	13,087	2,243,077	4,786	1,050,199
2000	16,900	3,435,755	36,688	6,834,627	12,979	2,405,866	5,018	1,192,246
2001	18,254	3,660,473	38,018	7,159,724	13,407	2,083,556	5,315	1,299,163
Comparable data for all outlets:								
1997	39,601	3,787,945	77,959	7,419,467	30,209	2,950,541	11,665	1,252,636
1998	39,756	4,061,921	79,783	7,915,990	30,103	3,061,884	11,392	1,320,659
1999	39,844	4,585,795	80,353	8,963,440	29,630	3,567,804	11,601	1,565,844
2000	40,769	5,013,178	80,988	9,743,499	29,178	3,834,699	11,614	1,742,437
2001	42,715	5,203,087	81,962	10,172,404	29,252	3,158,505	12,175	1,830,294

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	70	7,742	171	23,442	127	17,102	569	73,605
Men's apparel	14	1,749	48	6,079	22	2,500	141	21,132
Family apparel	94	12,461	192	53,275	120	16,070	707	138,447
Shoes	24	3,829	62	12,102	58	5,351	232	34,602
Apparel stores group	202	25,781	473	94,898	327	41,023	1,649	267,786
General merchandise stores	46	74,373	133	324,735	93	177,734	408	708,696
Drug stores	37	14,937	75	48,967	60	24,951	187	93,422
General merchandise group	83	89,310	208	373,702	153	202,685	595	802,118
Gifts, art goods, and novelties	184	7,643	234	16,542	168	8,406	601	33,344
Sporting goods	115	13,526	143	25,092	131	14,192	325	57,681
Florists	43	3,177	131	7,995	102	5,634	303	15,375
Photographic equipment and supplies	4	523	25	2,454	15	4,331	80	13,422
Musical instruments	26	3,002	74	9,388	39	4,570	226	30,732
Stationery and books	87	5,459	208	23,157	111	10,470	475	54,115
Jewelry	56	3,753	266	17,724	90	8,841	681	57,574
Office, store, and school supplies	106	24,037	372	97,259	157	37,210	1,298	305,980
Other specialties	796	23,263	2,134	110,710	1,032	43,398	6,179	239,524
Specialty stores group	1,417	84,383	3,587	310,321	1,845	137,052	10,168	807,747
Food stores selling all types of liquor	39	31,157	125	87,313	60	40,380	233	161,843
All other food stores	129	11,927	363	24,387	239	22,355	736	61,761
Food stores group	168	43,084	488	111,700	299	62,735	969	223,604
Eating places: no alcoholic beverages	346	27,979	880	79,860	480	47,866	2,345	186,984
Eating places: beer and wine	266	30,572	559	68,416	370	44,190	1,404	182,986
Eating and drinking: all types of liquor	107	23,669	294	88,672	170	38,379	554	155,975
Eating and drinking group	719	82,220	1,733	236,948	1,020	130,435	4,303	525,945
Household and home furnishings	264	22,272	749	73,708	340	32,493	1,485	154,584
Household appliance dealers	42	7,705	73	39,329	53	18,132	195	78,069
Household group	306	29,977	822	113,037	393	50,625	1,680	232,653
Lumber and building materials	60	46,352	103	146,549	80	66,459	198	211,877
Hardware stores	32	12,490	51	23,178	24	13,399	89	51,732
Plumbing and electrical supplies	22	7,899	40	17,472	39	15,778	80	28,294
Paint, glass, and wallpaper	23	2,517	34	6,937	19	2,786	86	13,984
Building material group	137	69,258	228	194,136	162	98,422	453	305,887
New motor vehicle dealers	28	89,162	66	361,464	30	146,288	120	651,213
Used motor vehicle dealers	57	12,071	110	21,265	77	8,044	269	35,576
Automotive supplies and parts	122	9,845	188	19,816	134	13,683	588	52,606
Service stations	96	53,905	234	148,182	112	63,620	419	315,078
Automotive group	303	164,983	598	550,727	353	231,635	1,396	1,054,473
Packaged liquor stores	100	7,756	81	20,707	101	9,419	254	34,538
Second-hand merchandise	63	1,154	74	6,380	50	1,265	161	4,135
Farm implement dealers	15	4,066	11	2,294	24	14,137	39	12,756
Farm and garden supply stores	83	10,109	67	12,853	86	14,337	142	19,742
Fuel and ice dealers	9	556	7	876	9	821	19	2,826
Mobile homes, trailers, and campers	23	4,455	8	1,099	11	914	26	10,536
Boat, motorcycle, and plane dealers	33	5,817	32	5,211	38	7,123	89	21,878
All other retail stores group	326	33,913	280	49,420	319	48,016	730	106,411
Retail Stores Totals	3,661	622,909	8,417	2,034,889	4,871	1,002,628	21,943	4,326,624
Business and Personal Services	1,022	37,967	2,449	132,759	1,531	63,702	4,802	385,559
All Other Outlets	5,175	213,128	10,714	833,549	7,362	276,329	22,371	2,321,161
Totals All Outlets	9,858	874,004	21,580	3,001,197	13,764	1,342,659	49,116	7,033,344
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	3,011	403,491	6,634	1,777,066	4,261	737,290	14,979	4,021,862
1998	3,082	437,521	6,918	1,814,163	4,250	795,192	16,009	4,141,716
1999	3,231	506,152	7,337	2,167,025	4,375	881,152	18,155	4,781,793
2000	3,371	558,898	7,499	2,385,476	4,595	940,748	19,334	5,498,656
2001	3,498	596,421	7,813	2,176,549	4,787	994,492	20,244	4,556,254
Comparable data for all outlets:								
1997	9,298	596,119	22,376	2,986,959	13,905	1,048,143	51,180	7,433,224
1998	9,291	624,306	22,036	2,920,769	13,731	1,096,979	49,711	7,267,499
1999	9,381	696,392	21,809	3,413,483	13,559	1,233,291	48,873	8,581,604
2000	9,520	760,327	21,316	3,767,406	13,480	1,313,901	48,162	10,202,259
2001	9,614	798,161	21,287	3,186,684	13,642	1,353,149	47,850	7,787,431

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	93	8,598	31	3,624	93	11,890	99	12,711
Men's apparel	28	2,211	6	1,211	29	5,462	38	3,502
Family apparel	106	9,848	43	7,789	101	26,195	117	26,972
Shoes	29	2,888	17	2,139	41	7,356	51	8,429
Apparel stores group	256	23,545	97	14,763	264	50,903	305	51,614
General merchandise stores	63	89,870	35	93,190	75	195,001	85	210,622
Drug stores	33	20,000	27	6,760	21	12,722	41	28,973
General merchandise group	96	109,870	62	99,950	96	207,723	126	239,595
Gifts, art goods, and novelties	146	4,660	56	1,783	81	3,802	211	9,795
Sporting goods	111	8,354	81	4,178	72	8,325	90	18,679
Florists	61	1,136	28	720	33	4,774	67	3,393
Photographic equipment and supplies	11	1,017	8	580	4	471	16	2,387
Musical instruments	53	3,468	19	1,239	31	3,627	51	8,274
Stationery and books	129	11,316	63	3,550	75	6,680	147	17,521
Jewelry	98	5,162	43	2,671	109	8,506	126	8,524
Office, store, and school supplies	166	17,107	123	10,106	128	44,500	192	48,301
Other specialties	1,006	31,730	697	19,365	1,010	59,001	1,395	57,226
Specialty stores group	1,781	83,950	1,118	44,192	1,543	139,686	2,295	174,100
Food stores selling all types of liquor	36	28,541	33	22,100	67	44,177	98	70,491
All other food stores	175	16,193	86	14,158	161	16,842	282	28,720
Food stores group	211	44,734	119	36,258	228	61,019	380	99,211
Eating places: no alcoholic beverages	311	19,862	203	16,986	463	49,891	521	42,176
Eating places: beer and wine	245	28,666	124	11,158	182	19,187	381	44,142
Eating and drinking: all types of liquor	86	18,447	64	11,398	104	19,856	185	30,227
Eating and drinking group	642	66,975	391	39,542	749	88,934	1,087	116,545
Household and home furnishings	272	15,078	90	12,434	225	28,389	473	42,386
Household appliance dealers	35	12,996	26	11,231	39	15,654	56	23,223
Household group	307	28,074	116	23,665	264	44,043	529	65,609
Lumber and building materials	57	39,384	45	29,735	46	63,483	93	71,116
Hardware stores	25	13,943	30	6,360	20	4,287	42	22,358
Plumbing and electrical supplies	16	4,918	13	3,457	14	8,788	36	25,871
Paint, glass, and wallpaper	28	2,548	18	2,363	26	2,477	36	5,583
Building material group	126	60,793	106	41,915	106	79,035	207	124,928
New motor vehicle dealers	15	60,897	15	52,515	44	171,980	42	215,883
Used motor vehicle dealers	41	5,963	65	14,381	68	13,328	123	17,808
Automotive supplies and parts	97	7,668	112	13,520	139	15,815	186	21,198
Service stations	66	36,206	62	31,944	124	71,455	125	79,959
Automotive group	219	110,734	254	112,360	375	272,578	476	334,848
Packaged liquor stores	54	8,108	13	3,340	44	4,213	139	12,178
Second-hand merchandise	70	1,156	92	1,494	99	2,100	96	2,131
Farm implement dealers	7	1,479	15	4,635	17	8,360	24	13,835
Farm and garden supply stores	74	6,748	59	2,705	33	2,958	100	9,919
Fuel and ice dealers	14	1,634	17	758	5	366	17	3,415
Mobile homes, trailers, and campers	6	923	19	5,799	8	1,122	18	5,747
Boat, motorcycle, and plane dealers	37	9,179	44	8,598	30	10,061	52	12,140
All other retail stores group	262	29,227	259	27,329	236	29,180	446	59,365
Retail Stores Totals	3,900	557,902	2,522	439,974	3,861	973,101	5,851	1,265,815
Business and Personal Services	885	33,463	873	29,215	948	53,262	1,861	81,246
All Other Outlets	4,096	139,027	2,357	140,605	3,690	315,984	9,462	408,050
Totals All Outlets	8,881	730,392	5,752	609,794	8,499	1,342,347	17,174	1,755,111
<i>HISTORICAL DATA</i>								
Comparable data for retail stores:								
1997	3,344	443,172	2,281	306,001	2,886	645,754	4,803	946,604
1998	3,498	473,354	2,304	322,916	3,066	688,403	4,910	1,012,477
1999	3,750	527,208	2,310	360,271	3,339	786,661	5,193	1,157,607
2000	3,856	574,553	2,366	383,207	3,597	890,615	5,386	1,285,571
2001	3,880	569,007	2,343	423,586	3,663	951,702	5,478	1,294,475
Comparable data for all outlets:								
1997	9,123	614,007	5,749	422,286	8,027	887,360	16,480	1,366,868
1998	8,938	637,947	5,630	449,709	8,081	930,459	16,633	1,476,630
1999	8,869	724,442	5,540	509,610	8,092	1,084,930	16,600	1,688,272
2000	8,795	786,884	5,626	558,062	8,229	1,231,393	16,680	1,866,657
2001	8,764	750,669	5,690	592,585	8,366	1,319,125	16,866	1,797,684

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Women's apparel	78	10,647	74	8,351	199	29,059	16	1,049
Men's apparel	24	2,725	16	1,325	47	11,287	5	405
Family apparel	110	26,168	116	13,074	250	57,562	45	5,186
Shoes	50	7,959	37	4,256	119	14,231	9	1,039
Apparel stores group	262	47,499	243	27,006	615	112,139	75	7,679
General merchandise stores	102	228,617	144	145,300	168	323,559	23	37,297
Drug stores	53	22,728	42	12,021	101	33,212	16	9,100
General merchandise group	155	251,345	186	157,321	269	356,771	39	46,397
Gifts, art goods, and novelties	178	6,215	100	3,732	188	15,082	36	1,117
Sporting goods	81	10,606	60	5,479	193	25,142	44	4,429
Florists	53	4,323	37	2,358	99	6,467	20	885
Photographic equipment and supplies	8	745	5	220	22	2,248	6	164
Musical instruments	29	4,969	37	2,047	68	9,640	12	1,236
Stationery and books	70	8,055	69	5,416	166	20,085	46	6,339
Jewelry	82	13,031	68	4,054	136	14,943	21	1,622
Office, store, and school supplies	123	36,216	81	12,029	297	79,755	53	14,118
Other specialties	1,032	46,718	767	19,535	1,992	104,324	328	11,727
Specialty stores group	1,656	130,878	1,224	54,870	3,161	277,686	566	41,637
Food stores selling all types of liquor	95	45,632	66	23,047	100	80,389	35	25,834
All other food stores	301	21,902	322	38,572	341	26,766	89	9,670
Food stores group	396	67,534	388	61,619	441	107,155	124	35,504
Eating places: no alcoholic beverages	507	54,454	382	34,190	939	94,952	190	17,363
Eating places: beer and wine	273	25,953	217	18,022	416	55,587	122	11,532
Eating and drinking: all types of liquor	122	21,617	77	10,571	241	52,183	48	8,483
Eating and drinking group	902	102,024	676	62,783	1,596	202,722	360	37,378
Household and home furnishings	266	33,290	188	15,001	465	70,804	61	7,508
Household appliance dealers	53	20,401	32	9,729	61	25,700	15	1,887
Household group	319	53,691	220	24,730	526	96,504	76	9,395
Lumber and building materials	52	63,795	37	28,058	87	121,413	24	27,599
Hardware stores	26	10,701	19	4,846	39	9,380	9	4,211
Plumbing and electrical supplies	24	8,485	21	5,042	47	22,486	6	2,527
Paint, glass, and wallpaper	20	4,630	9	1,862	32	6,840	8	1,397
Building material group	122	87,611	86	39,808	205	160,119	47	35,734
New motor vehicle dealers	54	173,876	29	85,696	72	423,076	20	63,065
Used motor vehicle dealers	208	29,533	115	11,756	114	22,536	26	3,705
Automotive supplies and parts	262	24,077	180	14,990	243	22,755	67	9,002
Service stations	143	72,573	84	36,848	208	122,479	58	37,257
Automotive group	667	300,059	408	149,290	637	590,846	171	113,029
Packaged liquor stores	51	10,241	22	2,421	116	10,973	21	2,363
Second-hand merchandise	78	1,242	166	1,474	108	2,890	13	538
Farm implement dealers	39	16,156	56	12,878	32	21,056	33	15,922
Farm and garden supply stores	90	13,282	133	19,432	100	14,021	25	2,179
Fuel and ice dealers	18	838	13	536	8	514	5	346
Mobile homes, trailers, and campers	18	10,937	11	3,664	16	4,921	7	1,221
Boat, motorcycle, and plane dealers	38	9,502	26	5,946	93	13,208	8	1,632
All other retail stores group	332	62,198	427	46,351	473	67,583	112	24,201
Retail Stores Totals	4,811	1,102,839	3,858	623,778	7,923	1,971,525	1,570	350,954
Business and Personal Services	1,342	58,148	1,149	37,548	2,644	124,283	495	31,376
All Other Outlets	4,588	381,956	3,474	263,160	13,106	572,137	1,787	225,214
Totals All Outlets	10,741	1,542,943	8,481	924,486	23,673	2,667,945	3,852	607,544
HISTORICAL DATA								
Comparable data for retail stores:								
1997	3,828	722,989	3,211	469,697	6,201	1,352,756	1,217	256,704
1998	3,897	789,604	3,304	497,653	6,298	1,465,282	1,242	288,973
1999	4,183	881,970	3,362	549,200	6,879	1,648,273	1,339	312,636
2000	4,411	989,305	3,599	576,314	7,395	1,786,501	1,398	360,013
2001	4,584	1,099,531	3,759	605,408	7,757	1,907,984	1,467	348,961
Comparable data for all outlets:								
1997	10,469	1,043,169	8,523	692,087	22,502	1,945,504	3,772	464,336
1998	10,073	1,124,545	8,342	727,506	22,594	2,045,405	3,713	496,921
1999	10,137	1,264,960	8,199	797,333	22,686	2,326,701	3,739	567,925
2000	10,170	1,395,664	8,362	832,378	22,699	2,472,302	3,791	609,053
2001	10,429	1,504,246	8,456	844,788	23,090	2,602,481	3,806	601,371

†, # Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	2	#	17	900	19	849	8	90
General merchandise stores	1	#	18	18,507	23	4,382	6	1,100
Food stores	7	107	29	9,254	33	6,749	25	3,363
Eating and drinking places	8	285	111	6,833	112	5,478	50	4,460
Home furnishings and appliances	1	#	84	4,354	50	1,372	7	91
Bldg. matrl. and farm implements	--	--	28	7,265	33	9,689	31	4,586
Auto dealers and auto supplies	--	--	34	18,129	29	3,003	23	9,305
Service stations	2	#	12	4,041	22	5,515	9	3,298
Other retail stores	8	612 #	290	8,523	323	6,770	63	2,127
Retail Stores Totals	29	1,004	623	77,806	644	43,807	222	28,420
All Other Outlets	42	5,125	916	22,243	1,007	23,887	274	18,596
Totals All Outlets	71	6,129	1,539	100,049	1,651	67,694	496	47,016
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	315	7	253	16	641	18	594
General merchandise stores	13	9,658	15	#	14	8,878	17	21,575
Food stores	30	3,794	29	3,064	24	5,098	46	12,048
Eating and drinking places	59	3,875	65	4,159	58	5,998	146	7,953
Home furnishings and appliances	16	837	16	166	18	494	54	2,187
Bldg. matrl. and farm implements	7	3,134	24	3,633	15	2,767	35	10,528
Auto dealers and auto supplies	20	2,783	34	5,234	13	6,732	60	14,085
Service stations	9	3,792	8	5,403	23	7,404	11	5,144
Other retail stores	115	3,883	113	11,906 #	175	5,298	280	11,420
Retail Stores Totals	275	32,071	311	33,818	356	43,310	667	85,534
All Other Outlets	368	15,763	408	21,365	429	20,416	1,045	27,825
Totals All Outlets	643	47,834	719	55,183	785	63,726	1,712	113,359
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	7	381	61	1,890	8	338	4	175
General merchandise stores	11	#	54	28,727	6	648	7	306
Food stores	29	3,915	126	21,220	35	2,071	11	986
Eating and drinking places	55	4,419	212	15,853	35	2,081	25	918
Home furnishings and appliances	16	1,457	67	2,407	11	144	3	#
Bldg. matrl. and farm implements	23	3,754	78	15,524	16	1,244	8	1,428
Auto dealers and auto supplies	25	8,367	123	30,430	12	508	11	2,242
Service stations	10	3,324	42	18,401	9	1,446	9	3,237
Other retail stores	133	14,688 #	570	19,705	115	2,306	60	1,290 #
Retail Stores Totals	309	40,305	1,333	154,157	247	10,786	138	10,582
All Other Outlets	438	26,243	1,576	71,890	456	19,687	194	8,614
Totals All Outlets	747	66,548	2,909	226,047	703	30,473	332	19,196
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	16	2,081	13	329	29	1,211	1	#
General merchandise stores	6	1,072	21	2,059	18	13,264	5	161
Food stores	19	3,839	38	4,634	36	10,087	9	218
Eating and drinking places	79	7,553	109	3,895	104	8,314	20	434
Home furnishings and appliances	17	2,042	32	1,218	54	3,144	5	44
Bldg. matrl. and farm implements	12	4,172	23	4,783	26	6,755	5	669
Auto dealers and auto supplies	7	574	20	5,697	30	19,187	1	#
Service stations	10	3,254	19	2,603	12	5,428	6	597
Other retail stores	140	8,256	193	3,482	246	14,148	16	220 #
Retail Stores Totals	306	32,843	468	28,700	555	81,538	68	2,343
All Other Outlets	338	20,157	649	23,260	834	51,980	69	2,908
Totals All Outlets	644	53,000	1,117	51,960	1,389	133,518	137	5,251

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	679	41	4,770	15	455	6	199
General merchandise stores	27	11,754	28	65,610	18	#	7	1,191
Food stores	49	10,761	84	16,518	59	9,787	28	2,805
Eating and drinking places	165	8,914	146	16,014	122	8,271	36	1,428
Home furnishings and appliances	36	1,551	59	6,323	39	2,041	7	256
Bldg. matrl. and farm implements	57	8,404	37	38,770	29	4,756	11	1,009
Auto dealers and auto supplies	45	8,572	95	36,371	58	37,248	12	667
Service stations	28	9,722	23	10,268	14	12,359	3	#
Other retail stores	446	8,575	394	26,791	294	23,497 #	108	2,522 #
Retail Stores Totals	878	68,932	907	221,435	648	98,414	218	10,077
All Other Outlets	1,128	36,457	1,138	60,502	924	36,254	347	6,657
Totals All Outlets	2,006	105,389	2,045	281,937	1,572	134,668	565	16,734
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
Retail Stores								
Apparel stores	25	1,304	18	434				
General merchandise stores	24	32,359	20	8,094				
Food stores	56	10,943	56	7,418				
Eating and drinking places	175	12,043	110	7,237				
Home furnishings and appliances	65	2,349	31	1,698				
Bldg. matrl. and farm implements	36	13,602	26	14,245				
Auto dealers and auto supplies	43	13,363	62	9,141				
Service stations	26	8,559	22	9,389				
Other retail stores	462	17,597	233	6,578				
Retail Stores Totals	912	112,119	578	64,234				
All Other Outlets	1,330	34,907	705	31,917				
Totals All Outlets	2,242	147,026	1,283	96,151				

Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other retail stores" when possible

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS	ALAMEDA	ALHAMBRA	ALISO VIEJO	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA
Retail Stores								
Apparel stores	447	2,537	3,008	3,884	15,548	6,379	33	26,474
General merchandise stores	1,864	16,908	54,398	20,525	68,101	63,912	26,331	63,803
Food stores	4,645	10,151	7,983	5,118	33,498	14,686	5,995	9,408
Eating and drinking places	9,344	16,799	23,249	8,034	109,675	17,611	7,361	21,489
Home furnishings and appliances	12,764	2,511	3,702	1,050	31,093	4,855	256	2,974
Bldg. matri. and farm implements	6,655	4,226	#	76	86,748	21,453	2,140	1,413
Auto dealers and auto supplies	865	18,778	106,018	1,092	128,869	34,587	1,988	11,118
Service stations	8,547	9,158	13,522	5,339	57,885	16,029	7,967	9,188
Other retail stores	6,826	19,628	34,205 #	19,529	97,195	16,114	4,155	26,334
Retail Stores Totals	51,957	100,696	246,085	64,647	628,612	195,626	56,226	172,201
All Other Outlets	18,707	25,681	29,175	11,193	532,547	14,401	4,930	26,791
Totals All Outlets	70,664	126,377	275,260	75,840	1,161,159	210,027	61,156	198,992
Type of business	ARROYO GRANDE	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BANNING	BARSTOW
Retail Stores								
Apparel stores	2,678	2,723	974	806	38,568	1,919	206	14,230
General merchandise stores	18,252	6,687	8,161	#	213,799	11,306	8,864	#
Food stores	4,243	7,047	3,188	3,764	50,187	6,010	4,076	4,545
Eating and drinking places	6,089	5,897	5,245	7,501	84,746	10,765	5,984	13,008
Home furnishings and appliances	3,460	3,478	2,272	792	41,595	781	385	889
Bldg. matri. and farm implements	4,597	17,178	1,792	3,581	72,444	16,259	109	4,232
Auto dealers and auto supplies	10,314	14,577	10,979	4,178	206,881	3,471	12,010	7,852
Service stations	6,589	5,569	3,081	5,315	46,169	9,309	4,280	32,434
Other retail stores	7,645	7,818	8,748	42,772 #	116,890	23,133	2,949	18,080 #
Retail Stores Totals	63,867	70,974	44,440	68,709	871,279	82,953	38,863	95,270
All Other Outlets	7,170	10,742	19,361	27,261	156,271	18,175	8,893	5,914
Totals All Outlets	71,037	81,716	63,801	95,970	1,027,550	101,128	47,756	101,184
Type of business	BELL	BELLFLOWER	BELMONT	BENICIA	BERKELEY	BEVERLY HILLS	BIG BEAR LAKE	BREA
Retail Stores								
Apparel stores	561	996	16	322	11,831	61,594	1,527	46,243
General merchandise stores	1,941	11,529	#	636	12,501	81,107	7,171	103,035
Food stores	2,380	4,762	5,544	6,102	15,928	5,222	4,766	7,601
Eating and drinking places	6,161	10,861	6,686	6,278	44,897	50,482	10,146	34,136
Home furnishings and appliances	1,219	2,675	1,335	1,844	17,998	16,372	832	23,795
Bldg. matri. and farm implements	--	1,544	2,870	10,803	22,434	1,398	7,218	#
Auto dealers and auto supplies	#	44,959	#	2,472	36,395	63,251	639	2,939
Service stations	5,118	11,818	4,114	6,279	11,506	3,733	#	8,634
Other retail stores	20,797 #	9,770	25,320 #	13,007	70,028	68,959	6,042 #	76,853 #
Retail Stores Totals	38,177	98,914	45,885	47,743	243,518	352,118	38,341	303,236
All Other Outlets	12,116	18,352	25,566	51,273	84,861	108,337	5,088	72,556
Totals All Outlets	50,293	117,266	71,451	99,016	328,379	460,455	43,429	375,792
Type of business	BRENTWOOD	BUENA PARK	BURBANK	BURLINGAME	CALABASAS	CALEXICO	CAMARILLO	CAMPBELL
Retail Stores								
Apparel stores	2,363	4,595	19,557	9,774	2,741	12,376	38,964	5,759
General merchandise stores	2,394	26,777	104,725	4,985	675	33,046	24,030	14,338
Food stores	8,099	9,245	17,713	5,735	5,070	7,189	8,891	7,815
Eating and drinking places	6,402	23,619	53,939	19,530	9,312	7,913	21,259	21,688
Home furnishings and appliances	2,233	6,859	40,750	5,949	2,129	1,807	8,754	7,722
Bldg. matri. and farm implements	4,228	7,131	30,095	5,065	63	1,697	14,957	26,289
Auto dealers and auto supplies	9,994	118,762	26,396	75,298	20,978	11,395	12,966	4,826
Service stations	7,885	11,641	28,171	6,465	4,768	13,448	10,642	13,835
Other retail stores	4,504	22,382	87,274	21,489	32,744	10,246	30,788	30,389
Retail Stores Totals	48,102	231,011	408,620	154,290	78,480	99,117	171,251	132,661
All Other Outlets	7,491	94,244	169,446	46,691	32,482	8,307	61,186	65,639
Totals All Outlets	55,593	325,255	578,066	200,981	110,962	107,424	232,437	198,300

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	CAPITOLA	CARLSBAD	CARMEL	CARSON	CATHEDRAL CITY	CERES	CERRITOS	CHICO
Retail Stores								
Apparel stores	11,358	44,890	8,482	4,459	1,972	1,576	38,751	15,750
General merchandise stores	36,441	79,828	3,589	45,981	32,281	28,267	102,675	80,003
Food stores	6,538	15,152	828	8,763	7,660	5,230	3,402	19,674
Eating and drinking places	10,269	30,164	9,984	18,285	11,703	8,337	22,454	29,015
Home furnishings and appliances	2,174	12,660	3,236	#	11,702	512	15,147	16,865
Bldg. matri. and farm implements	6,880	10,708	#	25,869	8,257	6,023	#	32,048
Auto dealers and auto supplies	23,537	163,531	--	83,504	83,252	9,444	257,181	49,492
Service stations	3,538	15,140	#	20,636	10,306	8,947	5,749	14,763
Other retail stores	18,914	48,423	14,694 #	65,518 #	7,235	6,784	76,925 #	55,040
Retail Stores Totals	119,649	420,496	40,813	273,015	174,368	75,120	522,284	312,650
All Other Outlets	7,737	104,829	3,660	126,151	26,447	13,890	105,877	41,948
Totals All Outlets	127,386	525,325	44,473	399,166	200,815	89,010	628,161	354,598
Type of business	CHINO	CHINO HILLS	CHULA VISTA	CITRUS HEIGHTS	CLAREMONT	CLOVIS	COLMA	COLTON
Retail Stores								
Apparel stores	14,712	272	20,193	19,826	1,393	10,280	6,810	568
General merchandise stores	60,590	35,817	167,428	86,015	384	83,916	32,174	#
Food stores	6,729	8,868	26,473	13,413	5,072	15,513	116	7,217
Eating and drinking places	21,311	7,651	42,955	26,004	6,801	20,621	3,230	10,080
Home furnishings and appliances	6,982	2,533	20,323	25,634	785	4,306	7,019	1,898
Bldg. matri. and farm implements	25,273	#	22,257	3,191	#	26,430	#	10,434
Auto dealers and auto supplies	31,989	872	36,978	16,091	55,446	55,850	81,887	46,403
Service stations	15,993	6,952	32,256	10,735	4,872	7,367	#	8,712
Other retail stores	42,474	15,564 #	64,032	60,648	8,213 #	28,505	52,384 #	33,282 #
Retail Stores Totals	226,053	78,529	432,895	261,557	82,966	252,788	183,620	118,594
All Other Outlets	83,504	4,717	55,030	17,584	12,668	32,795	9,484	24,689
Totals All Outlets	309,557	83,246	487,925	279,141	95,634	285,583	193,104	143,283
Type of business	COMMERCE	COMPTON	CONCORD	CORONA	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY
Retail Stores								
Apparel stores	12,454	3,184	34,042	4,118	18,603	102,161	2,215	23,540
General merchandise stores	20,891	4,975	107,461	86,435	30,218	174,244	23,015	103,703
Food stores	1,027	8,959	19,459	16,733	3,450	22,833	6,692	9,824
Eating and drinking places	9,414	8,222	36,270	33,919	7,599	63,278	18,674	20,944
Home furnishings and appliances	2,845	3,609	35,449	16,256	15,118	43,647	3,879	12,754
Bldg. matri. and farm implements	#	1,032	56,452	59,093	5,588	33,734	#	15,334
Auto dealers and auto supplies	3,013	5,287	151,272	74,760	19,568	132,212	26,883	46,662
Service stations	8,132	8,964	26,086	30,816	#	24,166	9,906	9,836
Other retail stores	24,749 #	6,434	78,110	42,567	21,025 #	139,158	44,125 #	63,442
Retail Stores Totals	82,525	50,666	544,601	364,697	121,169	735,433	135,389	306,039
All Other Outlets	160,733	60,652	82,071	195,478	9,847	165,152	25,053	67,175
Totals All Outlets	243,258	111,318	626,672	560,175	131,016	900,585	160,442	373,214
Type of business	CUPERTINO	CYPRESS	DALY CITY	DANA POINT	DANVILLE	DAVIS	DELANO	DIAMOND BAR
Retail Stores								
Apparel stores	6,913	2,757	18,920	1,020	5,107	2,264	1,375	311
General merchandise stores	49,374	18,926	47,819	1,958	#	7,216	8,779	7,277
Food stores	6,574	2,843	11,725	7,332	8,483	10,453	5,765	4,367
Eating and drinking places	20,454	12,515	25,941	23,910	10,404	15,444	4,132	11,230
Home furnishings and appliances	4,867	56,808	14,717	2,414	3,781	761	873	419
Bldg. matri. and farm implements	1,541	#	2,027	3,387	2,035	4,616	4,347	1,526
Auto dealers and auto supplies	#	1,746	25,409	1,425	934	40,559	9,894	#
Service stations	9,810	7,587	13,408	8,517	6,087	8,999	2,407	13,227
Other retail stores	30,661 #	25,439 #	30,383	11,748	51,676 #	18,002	4,272	20,124 #
Retail Stores Totals	130,194	128,621	190,349	61,711	88,507	108,314	41,844	58,481
All Other Outlets	87,168	100,369	13,772	17,910	14,146	9,600	6,828	10,672
Totals All Outlets	217,362	228,990	204,121	79,621	102,653	117,914	48,672	69,153

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	DOWNEY	DUARTE	DUBLIN	EL CAJON	EL CENTRO	EL CERRITO	EL GROVE	EL MONTE
Retail Stores								
Apparel stores	15,509	133	12,049	23,356	3,869	1,702	8,421	3,644
General merchandise stores	54,872	29,738	22,025	69,684	53,515	16,522	53,737	22,021
Food stores	10,070	1,883	6,223	17,718	6,617	4,404	19,054	8,285
Eating and drinking places	27,230	4,512	20,396	30,085	11,302	7,832	22,910	14,412
Home furnishings and appliances	4,775	231	25,802	18,875	1,323	3,998	6,646	3,492
Bldg. matri. and farm implements	19,457	#	20,501	43,315	12,868	1,867	17,683	17,032
Auto dealers and auto supplies	87,216	42,119	90,351	120,660	22,240	#	53,850	212,567
Service stations	17,236	#	9,484	34,712	4,433	3,279	13,344	14,332
Other retail stores	22,017	6,699 #	51,700	65,877	12,802	28,457 #	39,802	15,039
Retail Stores Totals	258,382	85,315	258,531	424,282	128,969	68,061	235,447	310,824
All Other Outlets	49,780	9,721	45,103	70,375	26,411	3,651	30,061	52,608
Totals All Outlets	308,162	95,036	303,634	494,657	155,380	71,712	265,508	363,432
Type of business	EL SEGUNDO	EMERYVILLE	ENCINITAS	ESCONDIDO	EUREKA	FAIRFIELD	FOLSOM	FONTANA
Retail Stores								
Apparel stores	697	10,983	4,808	26,329	6,677	20,415	18,898	3,957
General merchandise stores	1,179	4,453	22,968	103,385	46,590	89,757	35,787	45,142
Food stores	2,783	5,118	17,821	29,361	6,785	16,298	12,335	17,922
Eating and drinking places	15,320	13,067	26,453	34,908	12,005	26,293	22,701	22,025
Home furnishings and appliances	265	48,460	21,503	16,654	5,070	17,851	10,931	4,135
Bldg. matri. and farm implements	7,320	#	#	65,908	11,926	19,397	28,514	4,784
Auto dealers and auto supplies	546	627	33,921	174,126	33,634	73,916	133,581	82,872
Service stations	#	3,520	14,052	28,380	9,394	19,003	10,629	28,085
Other retail stores	57,184 #	62,921 #	70,335 #	70,158	25,675	70,132	33,170	18,233
Retail Stores Totals	85,294	149,149	211,861	549,209	157,756	353,062	306,546	227,155
All Other Outlets	75,432	31,500	28,438	96,489	29,164	57,869	35,764	104,248
Totals All Outlets	160,726	180,649	240,299	645,698	186,920	410,931	342,310	331,403
Type of business	FOSTER CITY	FOUNTAIN VALLEY	FREMONT	FRESNO	FULLERTON	GARDENA	GARDEN GROVE	GILROY
Retail Stores								
Apparel stores	46	4,057	2,728	55,759	12,412	1,657	5,870	37,468
General merchandise stores	#	48,688	48,624	243,080	75,672	24,258	61,748	#
Food stores	4,043	7,275	26,814	74,799	16,000	9,623	18,271	7,210
Eating and drinking places	8,203	17,359	38,281	126,910	35,170	19,918	40,050	14,681
Home furnishings and appliances	253	9,511	13,952	60,211	10,338	2,193	7,057	7,492
Bldg. matri. and farm implements	#	4,560	32,918	92,155	#	17,173	41,454	19,613
Auto dealers and auto supplies	#	11,772	110,637	231,183	37,931	26,936	76,990	49,970
Service stations	3,490	17,248	29,092	62,916	24,908	10,893	30,733	14,126
Other retail stores	39,492 #	33,803	54,537	197,986	68,962 #	8,539	24,680	37,456 #
Retail Stores Totals	55,527	154,273	357,583	1,144,999	281,393	121,190	306,853	188,016
All Other Outlets	47,991	61,222	186,076	285,322	97,023	49,321	100,851	39,581
Totals All Outlets	103,518	215,495	543,659	1,430,321	378,416	170,511	407,704	227,597
Type of business	GLENDALE	GLENDORA	GRASS VALLEY	HANFORD	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET
Retail Stores								
Apparel stores	50,742	807	1,824	5,460	1,934	18,327	1,348	2,922
General merchandise stores	98,711	31,847	15,744	40,270	41,718	75,640	2,302	52,669
Food stores	23,270	7,691	10,116	8,165	5,890	15,702	3,975	8,520
Eating and drinking places	50,432	11,647	4,672	11,902	13,453	28,409	5,294	15,077
Home furnishings and appliances	24,160	2,102	5,713	3,284	6,283	16,084	1,069	4,001
Bldg. matri. and farm implements	27,627	#	4,376	8,454	24,133	40,655	6,473	#
Auto dealers and auto supplies	155,803	36,564	15,949	26,483	16,621	100,064	22,979	51,063
Service stations	25,184	6,484	5,703	4,663	8,343	32,666	2,940	12,913
Other retail stores	89,455	28,066 #	11,792	16,081	37,468	49,812	4,503	29,361 #
Retail Stores Totals	545,384	125,208	75,889	124,762	155,843	377,359	50,883	176,526
All Other Outlets	113,258	21,006	12,133	13,932	40,016	240,744	15,016	17,364
Totals All Outlets	658,642	146,214	88,022	138,694	195,859	618,103	65,899	193,890

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	HERMOSA BEACH	HESPERIA	HOLLISTER	HUNTINGTON BEACH	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD
Retail Stores								
Apparel stores	1,312	748	980	20,474	11,204	2,100	12,973	3,662
General merchandise stores	674	7,584	13,065	56,722	11,384	15,238	86,874	40,041
Food stores	5,706	8,801	9,088	28,590	6,269	9,396	4,356	11,114
Eating and drinking places	12,649	10,723	6,616	53,891	12,948	10,891	21,805	17,551
Home furnishings and appliances	1,595	1,573	2,830	29,035	15,023	8,642	25,805	2,219
Bldg. matri. and farm implements	3,607	7,165	4,871	43,288	#	10,724	56,329	12,409
Auto dealers and auto supplies	16,110	6,218	19,088	98,771	25,177	44,459	118,213	16,289
Service stations	#	18,234	5,226	27,852	4,523	6,908	7,762	13,604
Other retail stores	8,149 #	7,955	8,355	81,374	17,704 #	7,006	57,511	32,323
Retail Stores Totals	49,802	69,001	70,119	439,997	104,232	115,364	391,628	149,212
All Other Outlets	7,419	22,027	15,518	99,963	14,193	22,131	241,625	38,810
Totals All Outlets	57,221	91,028	85,637	539,960	118,425	137,495	633,253	188,022
Type of business	IRVINE	LA CANADA-FLINTRIDGE	LAFAYETTE	LAGUNA BEACH	LAGUNA HILLS	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE
Retail Stores								
Apparel stores	16,273	3,507	871	4,342	12,784	7,666	3,880	15,062
General merchandise stores	92,302	6,605	3,711	1,607	34,702	64,068	45,000	#
Food stores	21,016	4,213	6,665	5,681	4,405	12,473	8,609	9,163
Eating and drinking places	83,682	6,780	7,279	19,154	16,714	18,167	17,294	9,339
Home furnishings and appliances	53,897	1,321	1,417	2,830	34,481	6,891	17,144	2,347
Bldg. matri. and farm implements	18,056	#	2,982	2,884	3,589	22,646	#	2,022
Auto dealers and auto supplies	171,232	452	2,642	2,784	6,531	47,821	21,173	28,681
Service stations	23,044	5,374	4,490	3,277	8,770	8,853	13,133	10,670
Other retail stores	159,778	10,773 #	12,985	17,974	27,249	24,752	35,951 #	22,771 #
Retail Stores Totals	639,280	39,025	43,042	60,533	149,225	213,337	162,184	100,055
All Other Outlets	362,805	5,560	11,528	12,974	23,942	30,895	27,548	13,203
Totals All Outlets	1,002,085	44,585	54,570	73,507	173,167	244,232	189,732	113,258
Type of business	LAKE FOREST	LAKWOOD	LA MESA	LA MIRADA	LANCASTER	LA PUENTE	LA QUINTA	LA VERNE
Retail Stores								
Apparel stores	3,619	23,806	8,299	3,047	6,476	2,622	583	2,664
General merchandise stores	38,056	70,256	52,919	4,258	67,414	4,943	#	12,758
Food stores	13,338	12,533	11,924	5,771	15,633	6,050	6,082	4,216
Eating and drinking places	25,099	28,003	23,629	10,830	27,402	7,502	10,409	7,882
Home furnishings and appliances	9,778	10,997	18,256	13,988	14,367	1,468	1,202	1,207
Bldg. matri. and farm implements	19,520	#	8,069	10,682	21,053	1,834	19,491	2,332
Auto dealers and auto supplies	13,123	31,829	79,469	11,744	60,391	16,012	21,848	#
Service stations	18,548	15,544	15,435	16,551	34,754	3,275	4,189	5,530
Other retail stores	36,299	53,892 #	49,802	10,273	26,790	4,475	24,032 #	14,414 #
Retail Stores Totals	177,380	246,860	267,802	87,144	274,280	48,181	87,836	51,003
All Other Outlets	72,158	9,603	22,456	95,157	47,543	5,979	15,237	14,857
Totals All Outlets	249,538	256,463	290,258	182,301	321,823	54,160	103,073	65,860
Type of business	LAWNDALE	LEMON GROVE	LIVERMORE	LODI	LOMPOC	LONG BEACH	LOS ALTOS	LOS ANGELES
Retail Stores								
Apparel stores	1,156	1,794	621	1,449	854	28,530	1,854	395,972
General merchandise stores	1,031	2,569	59,763	48,682	20,525	111,029	1,461	981,285
Food stores	2,290	4,505	15,127	11,545	5,601	49,553	5,688	403,052
Eating and drinking places	5,342	5,710	18,314	16,593	8,361	121,848	8,757	1,026,209
Home furnishings and appliances	1,631	1,299	5,364	4,979	1,278	26,863	4,598	337,747
Bldg. matri. and farm implements	8,141	20,628	42,615	9,477	2,224	141,442	1,760	460,807
Auto dealers and auto supplies	5,119	30,710	29,521	47,029	18,164	75,216	#	937,929
Service stations	7,960	5,563	18,754	10,335	4,053	71,545	5,246	610,202
Other retail stores	8,921	9,985	40,973	13,978	6,416	109,985	11,977 #	1,199,187
Retail Stores Totals	41,591	82,763	231,052	164,067	67,476	736,011	41,341	6,352,390
All Other Outlets	6,652	12,672	136,459	33,362	9,922	191,291	7,214	2,184,128
Totals All Outlets	48,243	95,435	367,511	197,429	77,398	927,302	48,555	8,536,518

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	LOS BANOS	LOS GATOS	LYNWOOD	MADERA	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ
Retail Stores								
Apparel stores	438	6,851	2,821	1,189	5,287	13,296	526	666
General merchandise stores	16,277	4,514	1,373	22,701	1,822	34,767	33,266	16,497
Food stores	4,675	11,237	6,795	8,440	4,063	8,244	11,048	8,340
Eating and drinking places	6,045	17,545	8,137	8,137	11,821	24,032	11,448	6,606
Home furnishings and appliances	656	6,786	1,039	1,071	1,365	4,020	2,474	624
Bldg. matrl. and farm implements	2,123	2,305	5,176	8,542	2,792	377	13,519	7,232
Auto dealers and auto supplies	7,632	48,308	5,301	16,809	#	17,284	33,812	1,118
Service stations	5,636	8,040	9,588	4,472	4,174	5,066	10,698	4,271
Other retail stores	3,330	29,762	4,797	7,453	6,072 #	24,452	15,285	5,444
Retail Stores Totals	46,812	135,348	45,027	78,814	37,396	131,538	132,076	50,798
All Other Outlets	8,206	20,644	8,463	15,411	6,084	43,873	19,559	25,022
Totals All Outlets	55,018	155,992	53,490	94,225	43,480	175,411	151,635	75,820
Type of business	MARYSVILLE	MENLO PARK	MERCED	MILLBRAE	MILL VALLEY	MILPITAS	MISSION VIEJO	MODESTO
Retail Stores								
Apparel stores	240	1,413	5,760	971	2,999	32,512	35,871	39,264
General merchandise stores	7,589	2,091	65,239	#	2,956	33,430	73,791	166,313
Food stores	2,955	11,857	10,657	4,400	5,736	9,218	14,521	31,404
Eating and drinking places	4,744	16,380	17,267	9,279	6,813	39,166	25,261	59,929
Home furnishings and appliances	1,353	9,152	7,783	1,189	1,373	11,571	17,933	38,989
Bldg. matrl. and farm implements	994	2,284	15,976	5,400	3,233	16,966	#	44,053
Auto dealers and auto supplies	7,333	27,724	53,788	3,086	#	6,726	37,816	58,504
Service stations	3,908	5,710	11,521	4,428	6,230	12,933	16,740	25,543
Other retail stores	2,972	16,034	24,466	9,629 #	10,711 #	45,391	107,087 #	112,281
Retail Stores Totals	32,088	92,645	212,457	38,382	40,051	207,913	329,020	576,280
All Other Outlets	5,530	53,738	36,266	9,783	7,818	90,782	41,629	101,823
Totals All Outlets	37,618	146,383	248,723	48,165	47,869	298,695	370,649	678,103
Type of business	MONROVIA	MONTCLAIR	MONTEBELLO	MONTEREY	MONTEREY PARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW
Retail Stores								
Apparel stores	3,965	23,623	21,089	6,832	3,079	11,929	2,157	4,391
General merchandise stores	10,917	109,846	61,388	29,551	4,556	66,967	22,802	72,825
Food stores	6,513	3,304	7,405	9,576	4,523	16,371	7,006	13,551
Eating and drinking places	15,898	14,395	16,729	31,020	19,563	24,700	9,405	28,426
Home furnishings and appliances	3,202	13,522	9,496	4,809	4,295	7,827	2,574	14,070
Bldg. matrl. and farm implements	#	4,307	7,662	3,040	507	#	1,323	8,829
Auto dealers and auto supplies	45,014	43,708	22,264	6,636	#	44,824	#	22,304
Service stations	6,986	4,653	21,095	3,230	6,394	16,316	10,264	20,796
Other retail stores	56,790 #	59,993	23,431	24,385	38,625 #	37,926 #	18,985 #	36,620
Retail Stores Totals	149,285	277,351	190,559	119,079	81,542	226,860	74,516	221,812
All Other Outlets	33,820	23,834	49,144	31,301	22,025	24,625	26,884	100,933
Totals All Outlets	183,105	301,185	239,703	150,380	103,567	251,485	101,400	322,745
Type of business	MURRIETA	NAPA	NATIONAL CITY	NEWARK	NEWPORT BEACH	NORCO	NORWALK	NOVATO
Retail Stores								
Apparel stores	1,118	11,599	22,758	17,664	29,773	541	4,656	6,148
General merchandise stores	37,742	40,025	38,998	57,188	59,397	#	50,362	51,890
Food stores	7,348	18,137	7,237	7,773	19,338	6,150	8,179	8,685
Eating and drinking places	9,359	22,778	21,547	16,694	72,308	9,056	15,878	14,478
Home furnishings and appliances	4,642	5,680	8,365	7,499	22,939	206	5,181	3,066
Bldg. matrl. and farm implements	29,156	24,068	26,307	14,232	5,657	3,488	#	5,550
Auto dealers and auto supplies	2,929	29,353	133,346	38,891	85,137	43,875	45,545	20,423
Service stations	11,779	13,314	12,654	6,857	13,322	9,516	17,147	6,766
Other retail stores	36,008	25,605	33,887	23,724	82,664	23,956 #	15,488 #	19,317
Retail Stores Totals	140,081	190,559	305,099	190,522	390,535	96,788	162,436	136,323
All Other Outlets	15,515	44,469	39,262	83,157	111,674	15,430	21,199	30,096
Totals All Outlets	155,596	235,028	344,361	273,679	502,209	112,218	183,635	166,419

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	OAKDALE	OAKLAND	OCEANSIDE	ONTARIO	ORANGE	OROVILLE	OXNARD	PALMDALE
Retail Stores								
Apparel stores	195	13,981	5,215	55,130	19,331	887	13,744	12,672
General merchandise stores	8,240	45,021	66,060	45,045	59,756	#	83,307	80,885
Food stores	4,038	46,272	23,533	24,019	19,675	6,224	17,022	16,808
Eating and drinking places	4,879	93,660	34,910	58,696	57,347	6,457	37,360	26,757
Home furnishings and appliances	1,012	26,933	10,323	24,897	23,057	1,524	21,671	5,379
Bldg. matri. and farm implements	4,053	50,048	#	50,445	49,344	2,576	47,372	21,134
Auto dealers and auto supplies	19,265	123,527	25,893	191,285	117,755	9,357	118,700	49,552
Service stations	5,287	71,113	25,172	59,728	31,321	3,939	24,317	20,109
Other retail stores	4,253	119,680	90,599 #	149,702	81,920	21,055 #	59,867	42,009
Retail Stores Totals	51,222	590,235	281,705	658,947	459,506	52,019	423,360	275,305
All Other Outlets	18,511	239,941	38,565	301,446	182,940	12,108	80,526	26,006
Totals All Outlets	69,733	830,176	320,270	960,393	642,446	64,127	503,886	301,311
Type of business	PALM DESERT	PALM SPRINGS	PALO ALTO	PARAMOUNT	PASADENA	PASO ROBLES	PERRIS	PETALUMA
Retail Stores								
Apparel stores	29,348	3,944	35,467	2,688	37,595	2,421	1,272	7,648
General merchandise stores	91,716	12,720	78,453	#	76,907	31,978	#	19,192
Food stores	12,695	10,670	9,668	5,725	25,370	5,937	6,440	14,293
Eating and drinking places	37,732	28,907	49,808	7,679	78,756	11,890	7,220	16,854
Home furnishings and appliances	40,074	3,599	16,409	1,617	37,394	3,911	328	5,725
Bldg. matri. and farm implements	15,996	19,256	4,728	17,343	15,380	11,747	4,319	9,205
Auto dealers and auto supplies	1,674	17,163	44,799	2,810	110,844	20,499	8,850	70,439
Service stations	8,403	13,278	9,437	9,166	23,061	8,788	14,032	12,013
Other retail stores	70,343	19,561	66,241	31,331 #	101,015	15,358	19,200 #	22,418
Retail Stores Totals	307,981	129,098	315,010	78,359	506,322	112,529	61,661	177,787
All Other Outlets	51,200	32,430	107,035	45,250	223,112	20,324	29,250	52,338
Totals All Outlets	359,181	161,528	422,045	123,609	729,434	132,853	90,911	230,125
Type of business	PICO RIVERA	PINOLE	PITTSBURG	PLACENTIA	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA
Retail Stores								
Apparel stores	5,658	1,372	6,788	267	912	6,259	34,527	3,082
General merchandise stores	33,592	22,755	26,338	5,890	4,397	35,644	99,448	17,192
Food stores	5,482	5,318	8,971	6,024	6,807	7,136	11,824	13,083
Eating and drinking places	12,533	9,474	11,855	12,895	8,674	15,790	29,202	22,989
Home furnishings and appliances	859	4,059	7,552	2,951	1,972	24,339	16,426	8,573
Bldg. matri. and farm implements	#	7,017	21,246	12,542	3,254	7,697	19,019	23,018
Auto dealers and auto supplies	#	2,713	21,777	18,063	20,611	1,657	56,163	64,774
Service stations	9,460	5,202	2,519	7,084	4,909	12,598	10,652	24,192
Other retail stores	40,683 #	19,475	21,285	17,493	9,292	49,352	55,911	25,273
Retail Stores Totals	108,267	77,385	128,331	83,209	60,828	160,472	333,172	202,176
All Other Outlets	37,212	1,869	26,952	38,299	11,481	12,849	128,337	66,748
Totals All Outlets	145,479	79,254	155,283	121,508	72,309	173,321	461,509	268,924
Type of business	PORTERVILLE	POWAY	RANCHO CUCAMONGA	RANCHO SANTA MARGARITA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH
Retail Stores								
Apparel stores	2,493	897	4,525	6,626	344	9,763	3,142	21,591
General merchandise stores	31,707	33,600	86,903	14,281	#	97,046	52,617	46,645
Food stores	9,023	7,318	19,916	7,474	6,121	22,904	12,372	15,467
Eating and drinking places	9,809	11,363	34,537	10,265	5,709	32,153	19,368	29,920
Home furnishings and appliances	2,403	681	7,385	4,628	1,404	21,043	3,596	9,086
Bldg. matri. and farm implements	3,876	10,019	36,012	9,225	2,564	40,008	24,485	7,990
Auto dealers and auto supplies	20,559	62,542	4,354	24,936	14,540	74,181	43,096	7,765
Service stations	3,579	9,381	16,717	5,420	4,507	18,956	11,756	10,568
Other retail stores	8,421	18,204	48,319	10,830	19,300 #	51,724	21,765	29,412
Retail Stores Totals	91,870	154,005	258,668	93,685	54,489	367,778	192,197	178,444
All Other Outlets	12,247	48,117	98,064	15,966	9,167	86,068	35,179	25,515
Totals All Outlets	104,117	202,122	356,732	109,651	63,656	453,846	227,376	203,959

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	REDWOOD CITY	RIALTO	RICHMOND	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD
Retail Stores								
Apparel stores	8,144	1,398	10,212	125	34,001	244	3,522	1,213
General merchandise stores	51,440	#	63,510	18,463	167,269	25,426	49,373	25,035
Food stores	15,225	11,548	8,421	7,009	33,830	12,937	9,870	3,823
Eating and drinking places	24,679	12,125	12,446	6,882	64,903	8,922	13,577	12,423
Home furnishings and appliances	11,282	1,015	7,350	1,422	26,031	2,911	12,135	1,178
Bldg. matrl. and farm implements	11,689	17,147	22,046	2,022	83,952	5,987	23,944	2,047
Auto dealers and auto supplies	85,556	5,108	51,427	9,866	217,052	4,569	4,007	6,480
Service stations	12,793	27,511	34,636	1,227	49,091	10,891	7,031	5,191
Other retail stores	37,347	26,789 #	21,285	5,018	119,572	25,319	13,370	5,738
Retail Stores Totals	258,155	102,641	231,333	52,034	795,701	97,206	136,829	63,128
All Other Outlets	96,485	81,427	43,548	5,560	196,595	25,627	22,738	9,113
Totals All Outlets	354,640	184,068	274,881	57,594	992,296	122,833	159,567	72,241
Type of business	ROSEVILLE	SACRAMENTO	SALINAS	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO
Retail Stores								
Apparel stores	37,546	58,350	21,774	19,797	7,863	909	1,909	206,980
General merchandise stores	142,546	189,708	101,811	140,103	44,876	4,363	16,645	598,930
Food stores	24,619	66,668	23,436	27,012	4,155	2,324	9,350	184,210
Eating and drinking places	51,069	119,643	34,710	55,095	12,672	7,469	15,932	470,104
Home furnishings and appliances	29,643	34,195	18,646	29,161	2,315	7,778	2,703	181,522
Bldg. matrl. and farm implements	57,649	96,596	52,840	50,359	#	29,730	#	284,340
Auto dealers and auto supplies	242,406	106,306	80,954	138,599	30,478	6,954	2,653	509,662
Service stations	22,299	55,076	25,516	30,366	8,270	4,582	13,081	250,297
Other retail stores	119,640	181,508	46,156	102,907	26,253 #	36,684	23,358 #	584,757
Retail Stores Totals	727,417	908,050	405,843	593,399	136,882	100,793	85,631	3,270,802
All Other Outlets	94,114	409,636	84,251	102,227	11,673	42,618	29,934	1,122,962
Totals All Outlets	821,531	1,317,686	490,094	695,626	148,555	143,411	115,565	4,393,764
Type of business	SAN DIMAS	SAN FERNANDO	SAN FRANCISCO	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO
Retail Stores								
Apparel stores	3,745	2,682	216,357	656	106,746	3,789	15,635	8,167
General merchandise stores	14,702	#	313,928	1,125	367,736	#	112,910	26,113
Food stores	5,279	4,524	110,718	3,556	106,844	3,719	14,921	11,374
Eating and drinking places	9,463	8,577	467,908	13,928	216,546	9,940	22,778	24,373
Home furnishings and appliances	9,696	3,464	124,975	5,746	100,645	4,818	11,343	11,396
Bldg. matrl. and farm implements	1,517	#	79,935	2,540	174,608	8,261	52,709	14,447
Auto dealers and auto supplies	561	#	104,329	15,511	341,351	77,268	63,027	57,683
Service stations	6,130	785	82,577	7,834	167,627	5,418	17,373	11,307
Other retail stores	14,368	72,690 #	548,432	14,192	385,257	42,008 #	45,078	46,606
Retail Stores Totals	65,461	92,722	2,049,159	65,088	1,967,360	155,221	355,774	211,466
All Other Outlets	30,637	14,618	1,044,297	13,760	842,728	24,508	127,677	36,523
Totals All Outlets	96,098	107,340	3,093,456	78,848	2,810,088	179,729	483,451	247,989
Type of business	SAN MARCOS	SAN MATEO	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA
Retail Stores								
Apparel stores	746	31,578	6,590	2,602	35,783	25,481	13,236	20,672
General merchandise stores	#	85,428	37,786	20,301	102,223	56,977	70,962	102,686
Food stores	10,315	18,532	15,035	10,537	39,107	23,236	14,101	22,378
Eating and drinking places	17,960	35,475	22,183	18,046	68,804	53,606	45,743	46,999
Home furnishings and appliances	32,712	31,229	22,595	4,824	34,880	24,821	37,817	14,104
Bldg. matrl. and farm implements	39,557	24,543	53,189	#	57,036	24,450	21,561	42,438
Auto dealers and auto supplies	9,191	26,041	93,214	4,626	127,716	50,783	123,405	126,184
Service stations	11,937	20,486	15,908	9,039	34,872	17,438	19,199	33,614
Other retail stores	53,487 #	74,398	50,452	51,478 #	99,401	64,512	72,712	63,641
Retail Stores Totals	175,905	347,710	316,952	121,453	599,822	341,304	418,736	472,716
All Other Outlets	61,545	58,983	83,095	56,525	319,977	71,410	319,095	92,478
Totals All Outlets	237,450	406,693	400,047	177,978	919,799	412,714	737,831	565,194

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ	SANTA FE SPRINGS	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SEAL BEACH	SEASIDE
Retail Stores								
Apparel stores	6,389	1,486	7,442	64,978	33,523	5,008	1,483	296
General merchandise stores	31,922	23,173	81,987	36,308	139,266	48,850	14,301	6,602
Food stores	10,163	4,921	11,215	19,350	35,185	8,320	4,069	1,760
Eating and drinking places	26,266	11,811	22,816	83,023	45,903	10,342	14,091	5,224
Home furnishings and appliances	7,624	3,185	11,588	18,758	38,018	3,103	2,716	1,115
Bldg. matri. and farm implements	13,356	28,133	53,959	21,031	41,975	16,281	558	4,650
Auto dealers and auto supplies	26,419	45,325	68,789	110,427	127,952	6,348	#	65,208
Service stations	9,915	8,185	10,180	16,657	31,110	6,544	7,680	2,377
Other retail stores	32,127	34,350	39,014	94,091	121,064	19,060	5,709 #	6,869
Retail Stores Totals	164,181	160,569	306,990	464,623	613,996	123,856	50,607	94,101
All Other Outlets	31,367	288,446	46,747	124,735	100,753	30,775	8,733	16,615
Totals All Outlets	195,548	449,015	353,737	589,358	714,749	154,631	59,340	110,716
Type of business	SELMA	SIGNAL HILL	SIMI VALLEY	SOLANA BEACH	SONOMA	SONORA	SOUTH GATE	SOUTH LAKE TAHOE
Retail Stores								
Apparel stores	941	376	4,264	5,054	1,682	732	2,633	3,779
General merchandise stores	#	37,272	71,157	#	4,894	23,270	29,097	7,815
Food stores	3,431	1,645	19,145	3,536	6,937	4,928	7,838	13,872
Eating and drinking places	6,261	3,423	28,675	8,533	8,324	4,752	13,418	11,962
Home furnishings and appliances	652	4,118	6,061	7,271	1,303	1,115	6,020	1,798
Bldg. matri. and farm implements	7,347	27,226	26,451	4,330	3,781	7,065	1,738	5,759
Auto dealers and auto supplies	44,395	63,565	49,255	#	7,022	1,254	46,800	5,653
Service stations	1,735	2,554	20,692	2,626	3,617	2,702	11,697	2,400
Other retail stores	20,414 #	67,316	30,128	15,851 #	5,526	10,337	7,612	9,870
Retail Stores Totals	85,176	207,495	255,828	47,201	43,086	56,155	126,853	62,908
All Other Outlets	7,531	34,784	64,773	10,597	7,639	5,405	32,703	11,970
Totals All Outlets	92,707	242,279	320,601	57,798	50,725	61,560	159,556	74,878
Type of business	SOUTH SAN FRANCISCO	STANTON	STOCKTON	SUNNYVALE	TEMECULA	THOUSAND OAKS	TORRANCE	TRACY
Retail Stores								
Apparel stores	923	604	24,890	4,685	22,297	28,920	54,472	12,867
General merchandise stores	#	#	142,037	60,929	108,579	82,405	174,873	49,560
Food stores	7,979	6,125	37,591	17,331	16,618	24,600	22,023	12,636
Eating and drinking places	17,889	8,262	55,834	39,564	38,535	51,376	69,192	16,042
Home furnishings and appliances	11,544	673	23,990	6,603	26,527	36,646	53,265	3,514
Bldg. matri. and farm implements	21,796	7,024	73,079	27,473	29,574	28,906	38,095	20,261
Auto dealers and auto supplies	13,423	5,940	138,899	79,209	112,194	163,302	161,177	58,483
Service stations	26,398	8,007	33,366	18,465	23,445	22,536	32,391	16,091
Other retail stores	76,153 #	18,866 #	98,100	49,891	76,215	101,300	138,420	23,982
Retail Stores Totals	176,105	55,501	627,786	304,150	453,984	539,991	743,908	213,436
All Other Outlets	106,550	16,410	134,471	192,434	72,860	102,776	163,758	20,921
Totals All Outlets	282,655	71,911	762,257	496,584	526,844	642,767	907,666	234,357
Type of business	TRUCKEE	TULARE	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE
Retail Stores								
Apparel stores	2,727	6,307	4,430	11,442	923	1,295	2,869	20,255
General merchandise stores	3,546	24,810	43,512	44,152	29,850	#	29,569	55,239
Food stores	5,455	9,662	11,849	10,627	6,371	7,548	10,074	14,615
Eating and drinking places	5,822	9,455	15,930	28,939	6,945	15,272	15,034	23,139
Home furnishings and appliances	2,363	3,579	4,778	27,532	1,841	4,176	8,677	14,173
Bldg. matri. and farm implements	7,502	8,675	17,618	18,577	9,804	23,157	22,325	24,476
Auto dealers and auto supplies	1,552	19,173	30,156	123,141	12,690	2,764	27,335	47,622
Service stations	3,832	4,635	13,651	16,308	4,751	7,920	11,684	16,165
Other retail stores	6,785	12,917	16,362	71,345	12,205	52,799 #	19,718	29,117
Retail Stores Totals	39,584	99,213	158,286	352,063	85,380	114,931	147,285	244,801
All Other Outlets	13,575	67,837	39,224	76,812	7,811	56,869	37,313	40,223
Totals All Outlets	53,159	167,050	197,510	428,875	93,191	171,800	184,598	285,024

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

Type of business	VALLEJO	VENTURA	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA
Retail Stores								
Apparel stores	7,168	21,477	11,399	16,814	9,831	22,648	2,391	29,991
General merchandise stores	58,997	80,776	82,657	93,243	65,398	90,534	23,851	80,361
Food stores	15,070	17,185	12,712	15,908	13,375	15,103	9,536	11,132
Eating and drinking places	21,751	38,949	27,195	33,277	17,762	36,502	11,174	25,727
Home furnishings and appliances	7,845	17,320	14,619	16,974	8,204	22,416	1,610	16,712
Bldg. matri. and farm implements	17,934	31,386	26,919	27,943	12,131	14,156	11,906	3,424
Auto dealers and auto supplies	63,783	103,329	71,408	46,994	30,697	113,090	20,100	95,382
Service stations	17,451	19,677	20,475	14,499	15,130	15,620	7,196	11,457
Other retail stores	25,081	61,666	46,115	38,496	21,212	59,609	13,902	43,963
Retail Stores Totals	235,080	391,765	313,499	304,148	193,740	389,678	101,666	318,149
All Other Outlets	48,494	85,412	31,640	94,350	54,583	54,895	21,888	26,445
Totals All Outlets	283,574	477,177	345,139	398,498	248,323	444,573	123,554	344,594
Type of business	WEST HOLLYWOOD	WESTMINSTER	WEST SACRAMENTO	WHITTIER	WOODLAND	YORBA LINDA	YUBA CITY	YUCCA VALLEY
Retail Stores								
Apparel stores	13,545	21,057	892	10,901	3,581	701	4,433	1,021
General merchandise stores	4,670	90,177	2,630	26,947	34,918	#	65,342	18,561
Food stores	18,263	12,388	12,273	12,579	10,737	7,459	13,969	5,618
Eating and drinking places	47,169	19,660	7,107	21,550	10,450	12,849	15,132	4,646
Home furnishings and appliances	15,698	8,137	4,909	3,277	2,814	6,513	5,270	614
Bldg. matri. and farm implements	6,061	21,812	21,278	#	22,605	#	19,648	2,212
Auto dealers and auto supplies	#	93,098	13,389	43,304	20,356	2,028	25,417	8,631
Service stations	5,452	18,352	11,688	9,014	7,561	6,506	5,524	5,270
Other retail stores	33,964 #	51,973	11,887	33,561 #	11,386	78,740 #	22,227	4,748
Retail Stores Totals	144,822	336,654	86,053	161,133	124,408	114,796	176,962	51,321
All Other Outlets	46,993	39,597	122,159	34,325	34,006	30,502	21,675	3,284
Totals All Outlets	191,815	376,251	208,212	195,458	158,414	145,298	198,637	54,605

Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other retail stores" when possible.

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	58	4,767	193	19,727	GREENFIELD	84	7,318	155	9,330
ALBANY	256	22,236	485	31,016	GRIDLEY	101	18,016	204	19,585
ALTURAS	74	8,324	160	9,299	GROVER BEACH	173	16,123	430	20,883
AMADOR	15	303	36	366	GUADALUPE	49	3,704	80	4,110
AMERICAN CANYON	84	28,172	228	31,632	GUSTINE	54	4,782	128	5,699
ANDERSON	192	22,846	431	31,724	HALF MOON BAY	244	33,258	557	39,310
ANGELS CAMP	105	13,863	206	15,345	HAWAIIAN GARDENS	154	11,379	272	12,680
ARCATA	318	25,272	689	36,023	HERCULES	142	9,601	282	23,577
ARTESIA	362	31,486	594	44,883	HIDDEN HILLS	13	232	48	359
ARVIN	79	3,897	118	7,084	HIGHLAND	237	20,900	579	23,895
ATHERTON	44	402	217	3,211	HILLSBOROUGH	41	233	257	1,753
ATWATER	227	23,871	456	35,342	HOLTVILLE	45	2,045	85	3,121
AVALON	146	10,203	230	11,309	HUGHSON	46	4,948	100	6,293
AVENAL	49	2,980	71	3,495	HURON	54	2,413	76	2,853
BEAUMONT	234	20,813	538	24,324	IMPERIAL	70	10,435	160	17,759
BELL GARDENS	292	28,487	584	34,772	IMPERIAL BEACH	214	13,693	360	14,869
BELVEDERE	18	597	99	2,211	INDIAN WELLS	55	5,114	130	13,559
BIGGS	13	313	27	432	IONE	45	1,500	97	3,051
BISHOP	205	30,656	431	36,369	IRWINDALE	147	24,043	604	81,010
BLUE LAKE	17	883	51	970	ISLETON	32	1,016	67	2,941
BLYTHE	179	30,417	312	35,883	JACKSON	166	23,502	321	27,394
BRADBURY	6	61	17	79	KERMAN	115	13,104	209	13,725
BRAWLEY	186	24,734	348	32,989	KING CITY	154	19,052	311	23,348
BRISBANE	80	18,832	260	56,586	KINGSBURG	95	12,038	207	14,663
BUELLTON	95	28,716	258	32,836	LAGUNA WOODS	72	20,185	209	21,522
CALIFORNIA CITY	75	3,727	132	4,156	LA HABRA HEIGHTS	23	116	83	3,681
CALIMESA	58	7,487	158	8,231	LAKEPORT	149	26,704	318	29,316
CALIPATRIA	27	2,180	38	2,441	LA PALMA	115	60,347	308	77,132
CALISTOGA	124	13,153	259	14,331	LARKSPUR	182	32,974	564	44,795
CANYON LAKE	86	1,648	234	2,603	LATHROP	59	14,962	117	49,647
CARPINTERIA	181	16,891	575	26,241	LEMOORE	140	23,173	285	32,945
CHOWCHILLA	89	13,026	173	16,928	LINCOLN	133	13,563	368	23,465
CLAYTON	101	8,933	198	10,850	LINDSAY	83	7,371	164	8,923
CLEARLAKE	121	23,759	265	24,984	LIVE OAK	40	2,572	84	3,333
CLOVERDALE	85	7,496	207	9,380	LIVINGSTON	70	9,246	123	10,478
COACHELLA	180	31,436	276	41,106	LOMA LINDA	145	32,554	349	61,929
COALINGA	102	12,640	202	14,933	LOMITA	279	23,952	639	29,400
COLFAX	82	9,412	181	13,827	LOOMIS	107	10,556	303	19,925
COLUSA	85	14,459	190	18,555	LOS ALAMITOS	290	34,623	766	54,089
CORCORAN	96	10,393	155	16,586	LOS ALTOS HILLS	82	306	238	1,390
CORNING	109	35,661	205	42,720	LOYALTON	11	656	27	1,388
CORONADO	289	22,078	538	41,752	MAMMOTH LAKES	197	26,476	395	35,752
COTATI	116	17,832	309	25,494	MARICOPA	9	436	17	472
CRESCENT CITY	124	12,715	254	16,070	MARINA	145	13,627	364	19,492
CUDAHY	112	16,375	226	26,240	MAYWOOD	200	16,144	365	19,703
DEL MAR	517	15,836	1,162	21,236	MC FARLAND	46	3,019	71	3,365
DEL REY OAKS	17	3,922	48	4,640	MENDOTA	69	5,119	87	6,970
DESERT HOT SPRINGS	166	16,358	316	18,285	MONTAGUE	22	826	55	1,465
DINUBA	164	28,916	317	32,414	MONTE SERENO	22	348	70	493
DIXON	169	25,157	390	61,432	MOORPARK	217	23,002	747	38,855
DORRIS	14	443	24	551	MORAGA	209	16,349	435	18,486
DOS PALOS	56	4,045	105	5,590	MORRO BAY	275	23,917	584	28,236
DUNSMUIR	55	1,307	99	1,478	MOUNT SHASTA	178	12,182	325	15,302
EAST PALO ALTO	95	35,111	173	40,287	NEEDLES	72	7,067	143	9,060
ESCALON	90	11,627	181	13,476	NEVADA CITY	207	13,271	483	24,451
ETNA	22	778	53	969	NEWMAN	75	8,970	131	10,157
EXETER	113	10,663	229	11,853	OAKLEY	173	19,407	371	21,484
FAIRFAX	105	6,690	320	8,164	OJAI	228	19,494	688	25,722
FARMERSVILLE	69	5,155	112	7,604	ORANGE COVE	43	1,889	77	2,574
FERNDALE	62	2,499	128	2,927	ORINDA	267	17,680	634	20,652
FILLMORE	117	17,129	287	18,878	ORLAND	120	12,325	251	14,559
FIREBAUGH	55	11,132	89	12,969	PACIFICA	318	26,545	830	30,286
FORT BRAGG	227	25,331	469	35,572	PACIFIC GROVE	312	30,340	735	36,438
FORT JONES	22	1,652	62	1,839	PALOS VERDES ESTATES	82	3,020	367	5,311
FORTUNA	166	23,443	395	28,656	PARADISE	356	30,325	953	35,544
FOWLER	45	5,655	97	14,964	PARLIER	62	3,618	102	4,154
GALT	707	16,711	1,717	21,119	PATTERSON	105	15,589	193	18,216
GOLETA	423	124,739	1,443	167,275	PIEDMONT	74	3,591	202	4,597
GONZALES	69	3,845	113	5,559	PISMO BEACH	255	32,707	436	36,604
GRAND TERRACE	106	8,753	224	16,225	PLYMOUTH	30	2,052	66	2,361

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2002
 (Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
POINT ARENA	28	652	56	1,269	SUISUN	224	17,657	486	20,235
PORT HUENEME	121	13,824	318	16,478	SUSANVILLE	166	29,348	333	33,753
PORTOLA	57	3,282	113	3,809	SUTTER CREEK	95	6,852	207	8,298
PORTOLA VALLEY	40	1,588	189	3,473	TAFT	136	18,615	266	28,059
RANCHO MIRAGE	246	72,396	477	89,731	TEHACHAPI	146	18,912	259	21,467
RANCHO PALOS VERDES	209	13,394	749	20,544	TEHAMA	2	#	4	6 #
REEDLEY	179	25,332	382	29,902	TEMPLE CITY	354	30,365	833	33,532
RIO DELL	25	1,578	58	1,625	TIBURON	124	7,793	386	11,391
RIO VISTA	78	14,862	178	18,305	TRINIDAD	21	1,348	55	1,520
RIPON	79	26,975	202	31,088	TULELAKE	18	1,246	29	1,278
RIVERBANK	142	12,916	292	23,263	TWENTYNINE PALMS	176	13,281	319	14,768
ROLLING HILLS	9	61	46	139	VERNON	130	14,342	884	99,015
ROLLING HILLS ESTATES	191	35,198	434	39,800	VILLA PARK	36	2,960	158	3,644
ROSS	16	302	92	1,380	WALNUT	331	16,277	1,080	27,911
ST. HELENA	193	31,036	447	45,654	WASCO	132	12,656	208	17,449
SAN ANSELMO	287	17,946	779	23,307	WATERFORD	53	5,077	95	5,663
SAND CITY	59	60,441	128	67,739	WEED	76	8,613	144	9,356
SANGER	175	24,546	362	31,515	WESTLAKE VILLAGE	227	52,815	719	70,646
SAN JACINTO	221	16,455	521	20,335	WESTMORLAND	19	2,700	29	3,215
SAN JOAQUIN	26	961	37	2,804	WHEATLAND	25	1,980	61	2,005
SAN JUAN BAUTISTA	120	3,495	240	3,746	WILLIAMS	54	7,894	101	10,298
SAN MARINO	123	9,366	383	10,766	WILLITS	157	19,648	332	22,493
SAN PABLO	323	32,624	544	39,069	WILLOWS	92	16,670	197	17,939
SANTA PAULA	233	31,525	558	40,714	WINDSOR	145	45,384	471	69,083
SARATOGA	340	18,117	803	22,256	WINTERS	54	4,911	120	5,623
SAUSALITO	316	21,091	839	29,084	WOODLAKE	55	3,198	96	4,434
SCOTTS VALLEY	221	31,002	513	42,114	WOODSIDE	74	6,984	239	9,011
SEBASTOPOL	293	30,696	718	36,701	YOUNTVILLE	65	8,991	124	9,540
SHAFTER	98	22,559	178	39,182	YREKA	197	30,727	417	36,513
SHASTA LAKE	95	5,610	228	9,445	YUCAIPA	387	34,680	931	41,775
SIERRA MADRE	130	3,649	399	5,567					
SOLEDAD	80	7,052	140	7,932					
SOLVANG	234	18,378	417	21,862					
SOUTH EL MONTE	560	29,330	2,320	82,497					
SOUTH PASADENA	276	28,312	699	40,950					

Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

FOOTNOTES

a/ Per capita taxable sales were derived by dividing fourth quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 35,000,000 for 2002 and 35,591,000 for 2003.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocated transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

Permits are tabulated twice a year: as of January 1 and July 1. The number of sales tax permits is printed in the second- and fourth-quarter reports for counties and the first- and third-quarter reports for cities. A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

Table 3 to Table 5 Conversion Chart

Business Code	Table 3	Table 5
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
11	Gifts, Art Goods, and Novelties	Other Retail Stores
12	Sporting Goods	Other Retail Stores
13	Florists	Other Retail Stores
14	Photographic Equipment and Supplies	Other Retail Stores
15	Musical Instruments	Other Retail Stores
10,16	Stationery and Books	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office, Store and School Supplies	Other Retail Stores
19,25,26	Other Specialties	Other Retail Stores
34	Food Stores Selling All Types of Liquor	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Eating Places: No Alcoholic Beverages	Eating and Drinking Places
35	Eating Places: Beer and Wine	Eating and Drinking Places
36	Eating and Drinking: All Types of Liquor	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50	Lumber and Building Materials	Bldg. Matl. and Farm Implements
51	Hardware Stores	Bldg. Matl. and Farm Implements
52	Plumbing and Electrical Supplies	Bldg. Matl. and Farm Implements
53	Paint, Glass, and Wallpaper	Bldg. Matl. and Farm Implements
60	New Motor Vehicle Dealers	Auto Dealers and Auto Supplies
64	Used Motor Vehicle Dealers	Auto Dealers and Auto Supplies
61	Automotive Supplies and Parts	Auto Dealers and Auto Supplies
62	Service Stations	Service Stations
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
40	Farm Implement Dealers	Bldg. Matl. and Farm Implements
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
63	Mobile Homes, Trailers, and Campers	Other Retail Stores
66,67	Boat, Motorcycle, and Plane Dealers	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58		
80-99	All Other Outlets	All Other Outlets